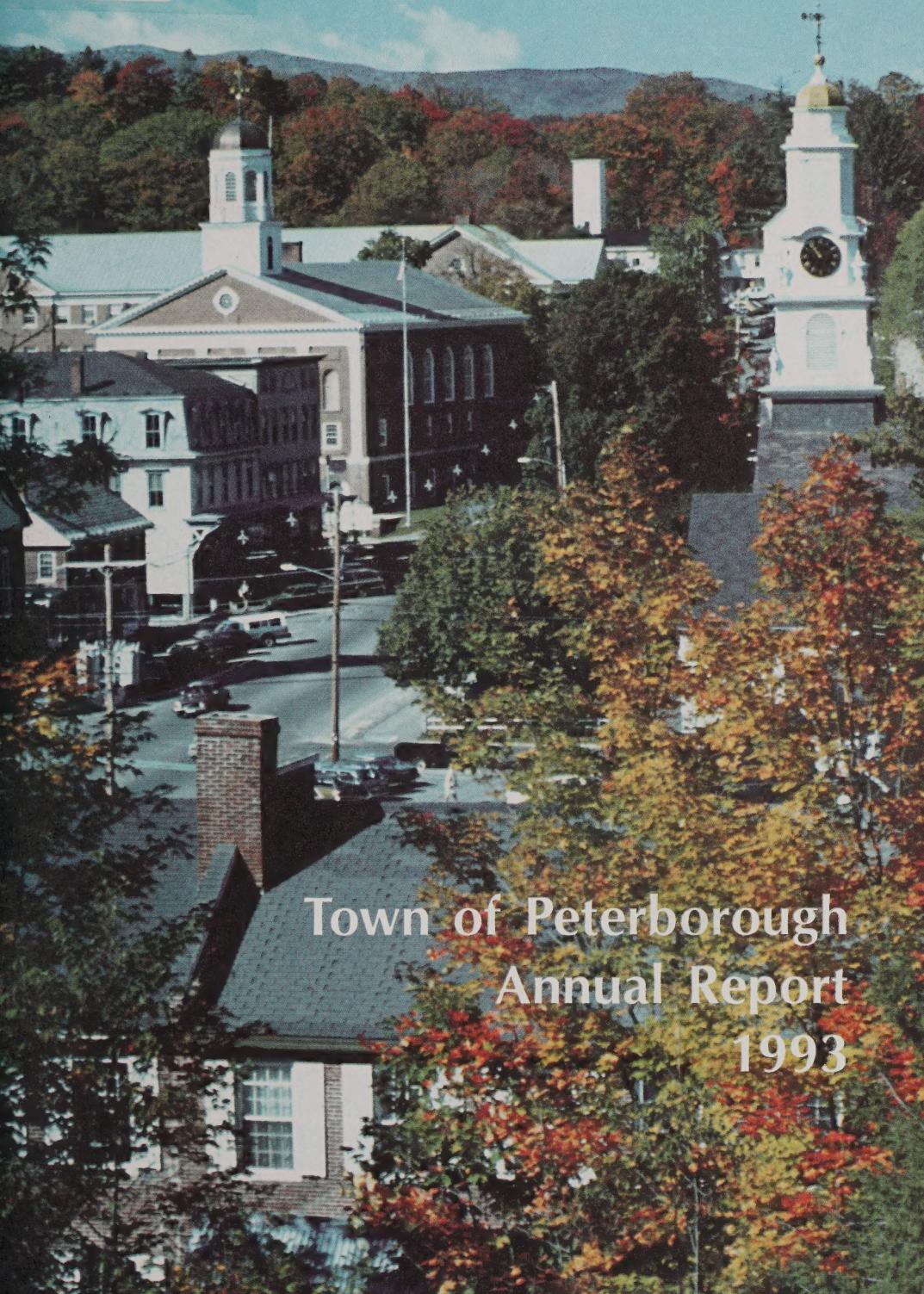


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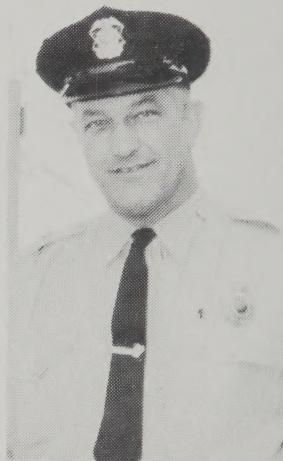
**Town of Peterborough
Annual Report
1993**

In Memoriam



Stuart Frank Hobson
Town Clerk

1991-1993



Arthur G. Jackson
Chief of Police
Police Officer

1963-1978
1951-1963

Cover Photo
Downtown
Courtesy Richard C. Johnson

Editor
John N. Isham
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ANNUAL REPORTS

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Town Officers

of

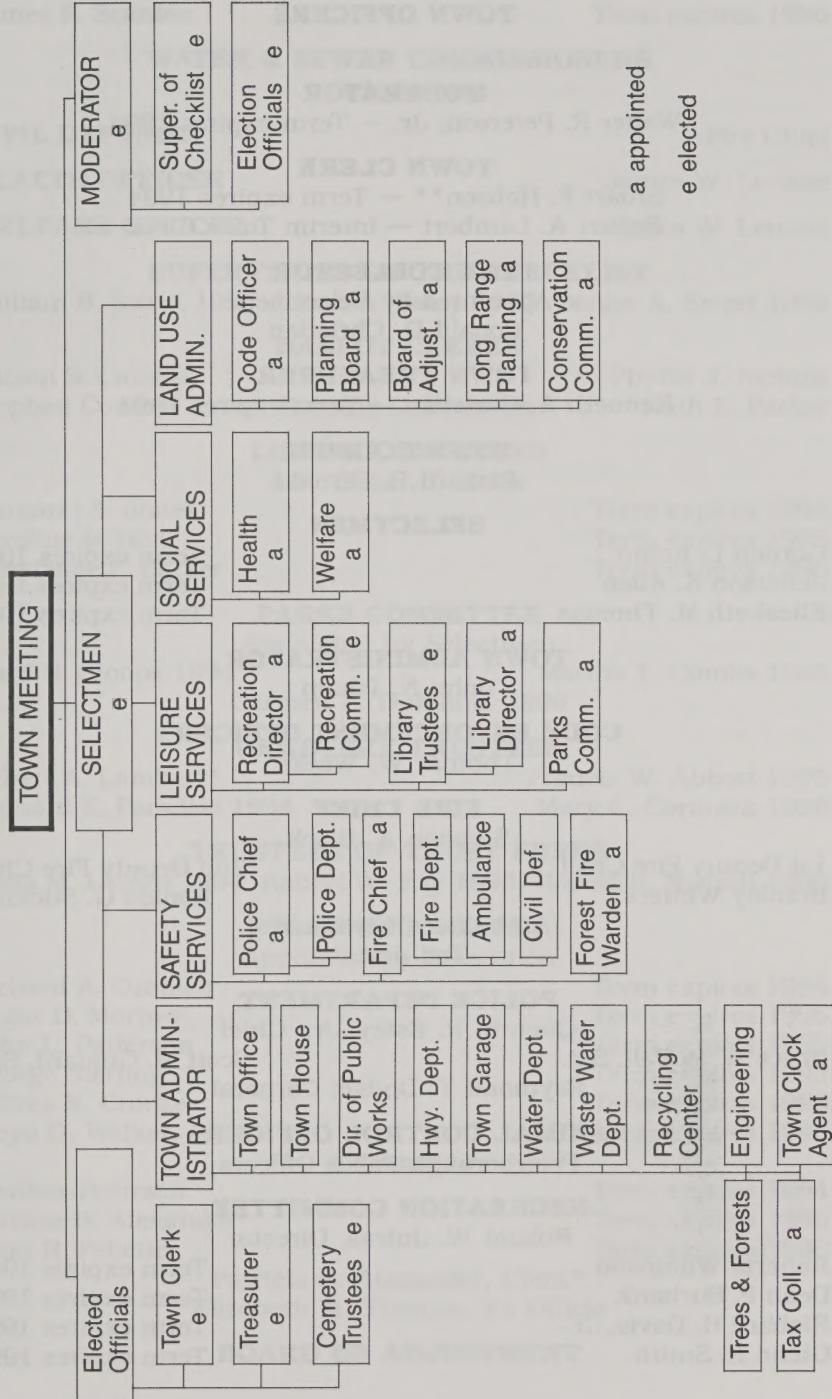
PETERBOROUGH, N.H.

for the Year Ending December 31, 1993

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ORGANIZATIONAL CHART



TOWN OFFICERS

MODERATOR

Walter R. Peterson, Jr. — Term expires 1994

TOWN CLERK

Stuart F. Hobson** — Term expires 1994

Robert A. Lambert — Interim Town Clerk

TAX COLLECTOR

Appointed by Selectmen

Ronald D. Christian

TOWN TREASURER

Kenneth A. Christian — Term expires 1994

TOWN COUNSEL

Richard R. Fernald

SELECTMEN

Gordon L. Kemp	Term expires 1994
Jefferson K. Allen	Term expires 1995
Elizabeth M. Thomas	Term expires 1996

TOWN ADMINISTRATOR

John N. Isham

CODE ENFORCEMENT OFFICER

Thomas W. Weeks

FIRE CHIEF

Stephen A. Black

1st Deputy Fire Chief
Bradley Winters

2nd Deputy Fire Chief
Ronald G. Stickney

Ambulance Coordinator
Ted Jarest

POLICE DEPARTMENT

Quentin R. Estey, Jr., Chief

Bruce H. McCall, Sgt. Scott M. Guinard, Sgt.
Raymond T. Dodge, Corporal

ANIMAL CONTROL OFFICERS

Peterborough Police Officers

RECREATION COMMITTEE

Roland W. Jutras, Director

Roberta Wilkinson	Term expires 1994
Dean P. Burbank	Term expires 1995
Richard H. Davis, Jr.	Term expires 1995
Glenn R. Smith	Term expires 1996

James F. Scanlon Term expires 1996

WATER & SEWER COMMISSIONERS
Selectmen

CIVIL DEFENSE Fire Chief

HEALTH OFFICER James W. Lenane

WELFARE OFFICER James W. Lenane

SUPERVISORS OF THE CHECKLIST

William B. Sweet 1994 Karen A. Estey 1996 Denise A. Sweet 1998

BALLOT CLERKS

Allison S. Cabana Phyllis J. Nichols
Stephen Conroy Ruth E. Parker

LIBRARY TRUSTEES

Ann Geisel, Director

Term expires 1994

Term expires 1995

Term expires 1996

Margaret S. Jones
Caroline B. Herz
Constance P. Barker

PARKS COMMITTEE

Appointed by Selectmen

Ward R. Stoops 1994 Martha T. Combs 1995

Carmen B. Duhaime 1996

CEMETERY TRUSTEES

Robert A. Lambert* Francis W. Abbott 1995
Leonard E. Paradise 1994 Mary C. Cormack 1996

TRUSTEES OF TRUST FUNDS

Anna M. Larson 1994 Robert W. Ray 1995 Robert N. Nielson 1996

PLANNING BOARD

Appointed by Selectmen

Richard A. Ozenich Term expires 1994
Edgar D. Morrow Term expires 1995
John L. Patterson Term expires 1995
George Sterling Term expires 1995
Jeffrey R. Crocker Term expires 1996
Lloyd G. Walker, Jr. Term expires 1996

Alternates

Heather Peterson Term expires 1994
Patricia B. Alexander* Term expires 1996
Peter R. Pelletier Term expires 1996

Patricia B. Alexander, Clerk*
Elizabeth M. Thomas, Ex Officio

BOARD OF ADJUSTMENT

Appointed by Selectmen

Mary E. Stanek
Elizabeth M. Thomas*
Anna Aasgaard
David A. Blanchette
Lawrence G. Brann
Chester C. Soule, Jr.

Term expires 1994
Term expires 1994
Term expires 1994
Term expires 1995
Term expires 1996
Term expires 1996

Alternates

Gloria Lodge*
Roger Whitcomb
William DeCoste
Ray L. Bates

Term expires 1996
Term expires 1994
Term expires 1994
Term expires 1994

Anna Aasgaard, Clerk

BUDGET COMMITTEE

Paul E. Sullivan
Wayne C. Mutchler*
Stephanie V.L. Henkel
Elizabeth M. Thomas*
Wallace P. Mors
Craig R. Hicks
Mary E. Lanthier
Lawrence C. Ross
Walter F. Barker
Charles Leedham
Paul F. Finch

Term expires 1994
Term expires 1995
Term expires 1995
Term expires 1996
Term expires 1996
Term expires 1996

FENCE VIEWERS

Wilbur R. Dennis 1994

C. James Grant 1994

Arthur F. Mann, III 1994

TOWN CLOCK AGENT

Appointed by Selectmen
Richard C. Johnson*
Edgar D. Morrow

SUPERVISOR OF WOOD AND TIMBER

Appointed by Selectmen
William A. Bean, Jr.

CONSERVATION COMMISSION

Appointed by Selectmen

Peter C. Morin
William J. Kennedy
George A. Sterling
David R. Stephenson
Ann Eaton
Richard D. Estes
Elaine Holden

Term expires 1994
Term expires 1994
Term expires 1995
Term expires 1995
Term expires 1995
Term expires 1996
Term expires 1996

Alternates
George Duncan

LONG RANGE PLANNING COMMISSION

Appointed by Selectmen

Norman H. Makechnie	Term expires 1994
Edgar D. Morrow	Term expires 1994
Walter F. Jones	Term expires 1995
Lawrence D. Kemp	Term expires 1995
Raymond L. MacStay	Term expires 1996

Alternates

Peter Forssell

David R. Weir, Jr.

SOUTHWEST REGION PLANNING COMMISSION

Appointed by Selectmen
Richard R. Fernald

CONTOOCOOK RIVER ADVISORY

Appointed by Selectmen

James R. Lawn

Kenneth L. King

* Resigned ** Deceased

TOWN WARRANT
STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Peterborough, in the county of Hillsborough, in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Town House in said Town on Tuesday, the Eighth day of March next, at eight of the clock in the forenoon (Polls close at 7:00 p.m.) to ballot for Town Officers and other questions required by law to be decided by official ballot. Pursuant to the authority of RSA 39:2-a and the vote of the Town on March 10, 1970, all business other than official ballot questions will be recessed until 10:00 a.m., Saturday, March 12, 1994 at Peterborough Elementary School, to act upon the following subjects:

Article 1. To choose all necessary Town Offices for the year ensuing. (By Official Ballot)

Article 2. To see if the Town will vote to amend the Zoning Ordinance as proposed by the Planning Board and others, or take any other action relating thereto. (By Official Ballot)

Article 3. To see if the Town will vote to authorize the Selectmen to borrow in the name of the Town by issuance of notes or bonds and expend the sum of One Million Two Hundred Thousand Dollars (\$1,200,000.00) at terms deemed by the Selectmen to be in the best interest of the Town, all in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) to purchase property for and to construct and outfit a new Police Station, or take any other action relating thereto. (Supported by Selectmen)

Article 4. To hear the reports of Agents, Auditors, and Committees or Officers heretofore chosen, and to pass any vote relating thereto.

Article 5. To see what sum of money the Town will vote to raise and appropriate for Town Office, Town Clerk, Town House, Legal Expense, Street Lighting, Water Charge, Patriotic Purposes, Vital Statistics, Local Planning, Long Range Planning, Board of Adjustment, Conservation Commission, Supervisors of the Checklist, Highway Summer, Highway Winter, Public Works Summary, Highway Garage, Code Officer, Police Department, Fire Department, Ambulance, Cemetery Department, Library, Human Services, Parks, Recreation Department, Recycling and for any other charge arising within the Town. (Supported by Selectmen)

Article 6. To see if the Town will vote to raise and appropriate the sum of Four Hundred Fifteen Thousand Fifty-Five Dollars (\$415,055.00) for the payment of the Town debt and interest, or take any other action relating thereto. (Supported by Selectmen)

Fire/Ambulance	—	\$ 98,800.00
Pollution Bond	—	\$119,130.00
Abatement Bond	—	\$197,125.00

Article 7. To see what sum of money the Town will vote to authorize the Selectmen and Town Treasurer to borrow in anticipation of collection of taxes for the current municipal year and to issue in the name and on the credit of the Town negotiable notes therefore, said notes to be paid in the current municipal year and to raise and appropriate a sum not to exceed Fifty Thousand Dollars (\$50,000.00) to cover the interest on the notes, or take any other action relating thereto. (Supported by Selectmen)

Article 8. To see if the Town will vote to adopt the following article: "Shall the Town accept the provision of RSA 33:7-V providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes?", or take any other action relating thereto.

Article 9. To see if the Town will vote to raise and appropriate the sum of Twenty-Nine Thousand Nine Hundred Fifty Dollars (\$29,950.00) to update the 1989 reassessment, or take any other action relating thereto. (Supported by Selectmen)

Article 10. To see if the Town will vote to accept and use from the State of New Hampshire approximately One Hundred Sixty Thousand Eight Hundred Eighty-Five Dollars and Fifty-Eight Cents (\$160,885.58) in Highway Subsidy monies restricted to Highway construction or reconstruction, or take any other action relating thereto. (Supported by Selectmen)

Article 11. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Four Hundred Five Dollars (\$15,405.00) to replace a 1987 one-ton dump truck and plow for the Public Works Department, or take any other action relating thereto. (Supported by Selectmen)

Article 12. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Nine Hundred Eighty-Five Dollars (\$12,985.00) to replace a 1988 one-ton pickup truck and plow for the Public Works Department, or take any other action relating thereto. (Supported by Selectmen)

Article 13. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Three Hundred Dollars (\$14,300.00) to replace deteriorated sidewalks on High and Grove Streets, or take any other action relating thereto. (Supported by Selectmen)

Article 14. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Ninety-Five Dollars (\$20,095.00) to replace a 1985 command vehicle for the Fire Department, or take any other action relating thereto. (Supported by Selectmen)

Article 15. To see if the Town will vote to raise and appropriate the sum of Nineteen Thousand Dollars (\$19,000.00) to replace a 1992 police cruiser, or take any other action relating thereto. (Supported by Selectmen)

Article 16. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to purchase a new computer system for the Police Department, or take any other action relating thereto. (Supported by Selectmen)

Article 17. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Dollars (\$13,000.00) to purchase a safe for the Town Clerk's Office, or take any other action relating thereto. (Supported by Selectmen)

Article 18. To see if the Town will vote to transfer and use the sum of Four Thousand Five Hundred Dollars (\$4,500.00) from the proceeds of the Albert W. Noone Fund to be used to construct a toboggan run on the north side of Adams Playground, or take any other action relating thereto. (Supported by Selectmen)

Article 19. To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) to be used in conjunction with private funding to begin construction of a river walk system along the westerly side of the Contoocook River in North Peterborough, or take any other action relating thereto. (Supported by Selectmen)

Article 20. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to hire an engineer/architect to inspect the Town House structure and make recommendations by November 1994, to the Selectmen for the use and renovations of the building, or take any other action relating thereto. (Supported by Selectmen)

Article 21. To see if the Town will vote to accept Southfield Lane off Route 202 N as a Class V Town Highway, or take any other action relating thereto.

Article 22. To see if the Town will vote to delegate to the Board of Selectmen pursuant to RSA 674:40a the authority to accept dedicated streets, or take any other action relating thereto.

Article 23. To see if the Town will vote to authorize the Board of Selectmen to accept, on behalf of the Town, gifts, legacies, and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19, or take any other action relating thereto.

Article 24. To see if the Town will vote to adopt the following article: "Shall the Town accept the provisions of RSA 31:95-b providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a State, Federal, or other governmental unit or a private source which becomes available during the fiscal year?", or take any other action relating thereto.

Article 25. To see if the Town will vote to adopt the following article: "Shall the Town accept the provisions of RSA 202-A:4-c providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a State, Federal or other governmental unit or a private source which becomes available during the fiscal year?", or take any other action relating thereto.

Article 26. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the Town for any public purpose, pursuant to RSA 31:95-e; the Selectmen must hold a public hearing before accepting such gift and the acceptance shall not bind the Town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property; or take any other action relating thereto.

Article 27. To see if the Town will vote to confirm the action of the Board of Selectmen in applying to the Federal Land and Water Conservation Fund for a Twenty-Five Thousand Dollar (\$25,000.00) grant to be used by the Town of Peterborough Conservation Commission to acquire from the Granite Bank 20.8 acres of land situated on the northerly side of Route 101 (said land being known as the Niemela Land), said land to be used by the Conservation Commission for conservation purposes and by the Peterborough Recreation Department for recreational uses; provided, however, that no tax money of the Town of Peterborough will be used for the acquisition or improvement of said land, and the balance of the purchase price Twenty Thousand Dollars (\$20,000.00) will be raised from private donations, and further the Town authorize the Conservation Commission to acquire said land for said purposes, or take any other action relating thereto. (Supported by Selectmen)

Article 28. To see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars (\$500.00) for the Milford Area Mediation Program, or take any other action relating thereto. (Supported by Selectmen)

Article 29. To see if the Town will vote to authorize the Selectmen to appoint a Committee of Citizens to work with a community development planner, and raise and appropriate a sum not to exceed Fifty Thousand Dollars (\$50,000.00) to hire a community development planner to assist the Citizen Committee in developing a written plan addressing community economic development, preservation of the community's quality of life, and existing and future zoning and planning, or take any other action relating thereto. (By Petition) (Supported by Selectmen)

Article 30. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to aid the efforts of Monadnock Business Ventures, Inc. (a local nonprofit development corporation) to coordinate regional economic development planning to bring new businesses to the area, or take any other action relating thereto. (Supported by Selectmen)

Article 31. To see if the Town will vote to authorize the establishment of an Economic Development Authority as granted by Senate Bill 196 and authorized under RSA 162-G:2, RSA 35-A:42 and RSA 53-A:3 for the purposes of promoting economic development and entering into agreements with other towns in the area to create a Regional Economic Development Authority; further, to see if the Town will raise and appropriate the sum of Five Hundred Dollars (\$500.00) for initial funding of said Economic Development Authority, or take any other action relating thereto. (Supported by Selectmen)

Article 32. We the people make a motion for article to be put in Town Warrant, upon early payment of due property taxes a rebate would be paid for doing so. (By Petition)

Article 33. To see if the Town will vote to instruct the Selectmen to write to President Bill Clinton to request that he keep his campaign promise to the Town regarding the holocaust in Bosnia, namely to lift the arms embargo of Bosnia and to attack the Serbian gun emplacements with U.S. air power, or to take any other action relating thereto. (By Petition)

Article 34. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000.00) to purchase a portion of the Yankee Publishing parking lot off Depot Street, or take any other action relating thereto. (By Petition) (Supported by Selectmen)

Article 35. To see if the Town will vote to authorize the Board of Selectmen to lease a parcel of Town-owned land approximately 5.2 acres in size immediately west of Adams Playground and north of Union Street together with access to the same to The Place To Go, Inc., a non-profit, charitable organization, for a period of 99 years at a rate of one dollar per year, for the purpose of building a community center, with the construction of said center to start within five years of this agreement or this contract will be void, the exact dimensions of said land and access to the same shall be determined by the Board of Selectmen, or take any other action relating thereto.

Article 36. To see if the Town will vote to authorize the Board of Selectmen indefinitely until rescinded to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80-IV, or take any other action relating thereto.

Article 37. To transact any other business that may legally come before this meeting.

Given under our hands and seal this Twenty-First day of February, in the year of our Lord Nineteen Hundred Ninety-Four.

Gordon L. Kemp
Jefferson K. Allen
Elizabeth M. Thomas
Selectmen of Peterborough

A true copy of the Warrant-Attest:

Gordon L. Kemp
Jefferson K. Allen
Elizabeth M. Thomas
Selectmen of Peterborough

BUDGET OF THE TOWN OF PETERBOROUGH

Purposes of Appropriation	Approp. Prior Year	Expend. Prior Year	Actual Approp. Ensuing Fiscal Year
General Government			
Executive	377,121	337,622	366,647
Election and Registration &			
Vital Statistics	40,288	38,770	44,731
Legal Expense	35,000	32,231	35,000
Planning and Zoning	60,685	60,680	131,805
General Government Buildings	42,831	42,238	44,070
Cemeteries	56,317	61,035	54,307
Town House Study	3,000	383	
Monadnock Business Ventures	5,000	5,000	5,000
Public Safety			
Police	576,019	553,689	638,735
Ambulance	48,948	48,452	60,261
Fire	195,354	194,653	163,154
Code Enforcement	50,912	50,633	53,327
Police Grants		14,353	
Police Vaccines	5,000	3,285	
Highways and Streets			
Highways and Streets	658,603	639,816	743,933
Bridges	2,500	1,770	2,500
Street Lighting	46,246	46,246	48,000
Highway Subsidy	107,717	53,740	106,855
Concord Street Sidewalk	24,000	23,459	
Sanitation			
Recycling	195,320	175,827	206,025
Water Distribution and Treatment			
Town Water Charges	24,050	24,050	24,400
Health			
Administration	2,498	2,498	
Welfare			
Direct Assistance	189,887	159,655	192,987
Administration	6,396	6,396	13,575
Culture			
Parks and Recreation	213,921	213,612	233,260
Library	284,518	279,750	310,648
Patriotic Purposes	1,200	1,169	1,200
Recreation Building	36,000	36,000	
Putnam Park Wall Repair	14,799		4,500
Toboggan Run			
Conservation			
Administration	1,002	1,001	1,000

BUDGET OF THE TOWN OF PETERBOROUGH

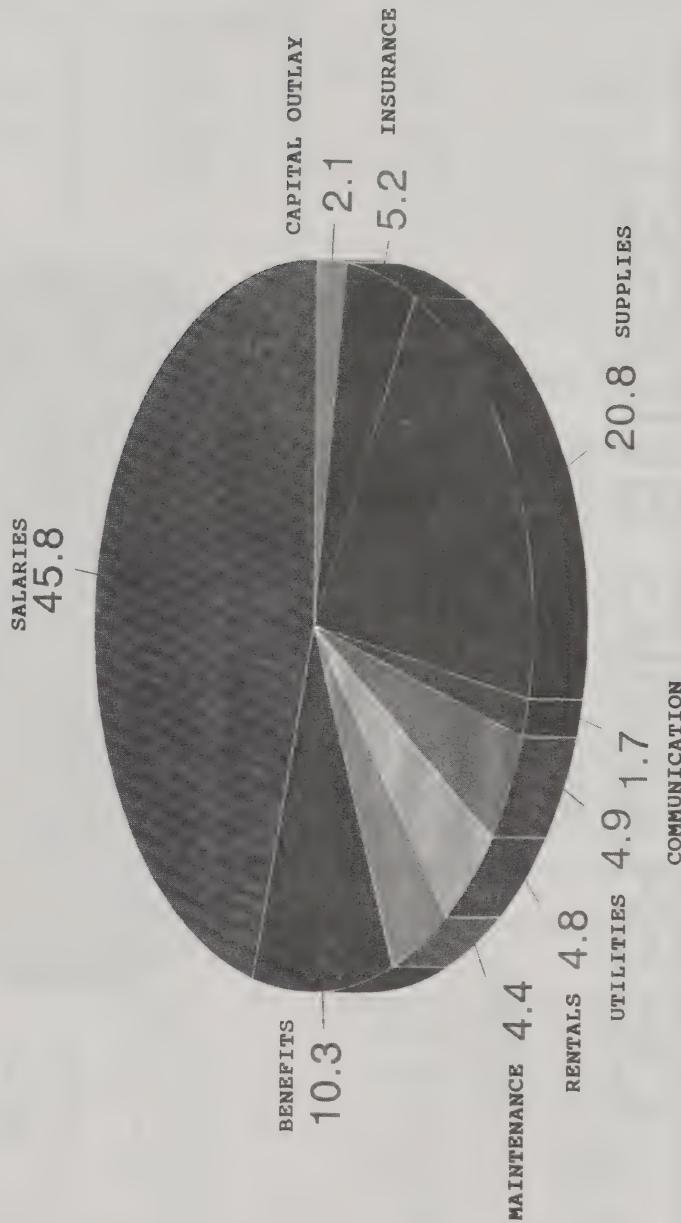
Purposes of Appropriation	Approp. Prior Year	Expend. Prior Year	Actual Approp. Ensuing Fiscal Year
Debt Service			
Principal of Long-Term Bonds & Notes	314,000	314,000	399,000
Interest Expense—Long-Term Bonds & Notes	20,760	13,567	16,055
Interest on TAN	50,000	21,826	50,000
Capital Outlay			
Police Cruisers	35,868	35,182	19,000
Town House Renovations	2,000		
Pollution Abatement Bond	1,500,000	166,567	
Poplar Associates Land	94,000	92,990	
Pickup Truck	4,850	4,850	
Ambulance Purchase	86,825	86,825	
Fire Pumper Truck	150,000	150,000	
Cupola Windows	1,500		
Revaluation			29,950
Police Station			1,200,000
Police Computer System			50,000
River Walk			25,000
Milford Mediation Services			500
Dump Truck & Plow			15,405
Pickup Truck & Plow			12,985
Sidewalk Replacement			14,300
Fire Command Vehicle			20,095
Town Clerk Safe			13,000
Conservation Land			50,000
Structural Engineer			15,000
Economic Development Authority			500
Community Development Planner			50,000
Yankee Parking Lot			<u>150,000</u>
Total Appropriations	5,564,935	3,993,820	5,614,103

BUDGET OF THE TOWN OF PETERBOROUGH

Sources of Revenue	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Fiscal Year
Taxes			
Land Use Change Taxes		(2,596)	
Yield Taxes	17,500	19,809	15,000
Interest and Penalties on Delinquent Taxes	129,000	183,819	138,500
In Lieu of Taxes	80,025	79,539	79,500
Licenses, Permits and Fees			
Business Licenses and Permits	350	460	350
Motor Vehicle Permit Fees	392,000	419,674	410,000
Other Licenses, Permits & Fees	19,460	28,543	26,350
From State			
Shared Revenue	222,595	222,595	225,910
Highway Block Grant	107,718	107,718	106,855
State & Federal Forest Land Reimbursement	407	407	400
Flood Control Reimbursement	9,470	20,200	5,600
Other (Police Grants/Rec. Land)	100	24,779	
Charges for Services			
Income from Departments	131,925	139,964	101,038
Miscellaneous Revenues			
Sale of Municipal Property	19,500	20,488	
Interest on Investments	10,000	14,058	10,000
Other	98,675	100,545	74,782
Interfund Operating Transfers In			
Trust and Agency Funds	86,495	83,293	78,932
Noone Fund			4,500
Other Financing Sources			
Proc. from Long Term Notes & Bonds	1,836,825	380,000	1,200,000
Fund Balance	<u>244,430</u>	<u>244,430</u>	_____
Total Revenues and Credits	3,824,927	2,087,725	2,477,717
Total Appropriations			5,614,103
Less: Amount of Estimated Revenues, Exclusive of Taxes			<u>-2,477,717</u>
Amount of Taxes to Be Raised (Exclusive of School and County Taxes)			3,136,386

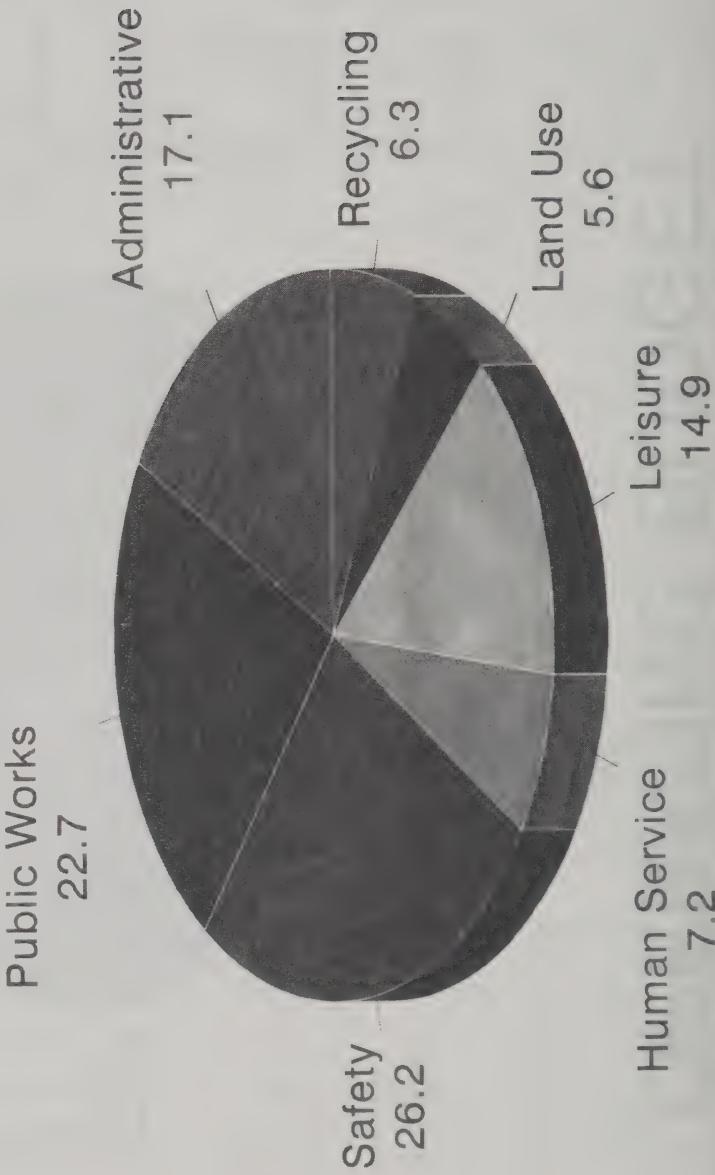
OPERATING BUDGET

By Line Items



OPERATING BUDGET

BY FUNCTIONS



1993-94 BUDGETS

TOWN OFFICE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	106,872	102,739	108,993
Benefits	27,000	20,732	23,949
Maintenance	6,200	6,393	6,200
Utilities	100	103	105
Communication	14,000	8,747	18,000
Supplies	39,750	37,753	40,400
Insurance	179,100	156,981	169,000
Capital Outlay	4,099	4,174	—0—
Total Appropriation:	377,121	337,622	366,647
		(Anticipated Revenue)	700

TOWN CLERK

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	27,726	27,311	28,606
Benefits	5,587	5,806	7,086
Maintenance	600	476	600
Communication	1,700	1,244	1,700
Supplies	2,650	2,261	2,900
Capital Outlay	475	475	1,050
Total Appropriation:	38,738	37,573	41,942

TOWN HOUSE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	18,031	18,265	19,176
Benefits	5,236	4,841	4,665
Maintenance	4,375	2,537	4,000
Utilities	14,339	13,892	15,029
Supplies	850	2,703	1,200
Total Appropriation:	42,831	42,238	44,070
		(Anticipated Revenue)	3,000

MISCELLANEOUS

Account	Budget 1993	Act. Expended 1993	Requested 1994
Legal Fees	35,000	32,231	35,000
Street Lighting	46,246	46,246	48,000
Water Charge	24,050	24,050	24,400
Patriotic Purposes	1,200	1,169	1,200
Supervisors Checklist	1,550	1,197	2,789
Conservation Commission	1,002	1,001	1,000
Total Appropriation:	109,048	105,894	112,389

HIGHWAY SUMMER

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	111,690	111,213	119,206
Benefits	36,381	33,806	35,171
Maintenance	4,000	4,026	5,500
Rental	14,200	13,600	13,900
Communication	100	237	250
Supplies	37,950	26,608	36,000
Total Appropriation:	204,321	189,490	210,027

HIGHWAY WINTER

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	96,668	101,225	106,265
Benefits	25,808	26,306	26,153
Maintenance	5,000	5,939	6,000
Rental	70,300	46,835	80,520
Communication	100	148	100
Supplies	41,729	59,151	44,578
Total Appropriation:	239,605	239,604	263,616

PUBLIC WORKS SUMMARY

Account	Budget 1993	Act. Expended 1993	Requested 1994
Surface Treatment	55,169	50,007	92,500
Bridges & Culverts	2,500	1,770	2,500
Sidewalks	3,500	—0—	3,500
Trees	4,400	3,908	3,000
Total Appropriation:	65,569	55,685	101,500

GARAGE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	30,368	27,792	33,778
Benefits	8,270	7,893	8,832
Maintenance	10,550	21,983	25,050
Utilities	44,525	36,600	42,320
Communication	2,300	2,431	2,310
Supplies	60,795	60,108	59,000
Total Appropriation:	156,808	156,807	171,290

POLICE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	425,663	404,971	476,354
Benefits	80,468	72,439	84,240
Maintenance	4,800	4,882	4,800
Utilities	300	97	300
Communication	22,300	24,959	22,331
Supplies	32,100	35,584	38,450
Capital Outlay	10,388	10,757	12,260
Total Appropriation:	576,019	553,689	638,735
			5,000
			(Anticipated Revenue)

FIRE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	73,776	78,715	71,639
Benefits	9,772	10,262	9,902
Maintenance	30,058	30,888	38,590
Utilities	7,365	6,486	6,909
Communication	2,186	1,616	1,592
Supplies	9,684	6,953	7,140
Insurance	325	482	482
Capital Outlay	62,188	59,251	26,900
Total Appropriation:	195,354	194,653	163,154
(Anticipated Revenue)			9,422

AMBULANCE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	29,780	33,449	40,499
Benefits	3,527	3,622	4,174
Maintenance	500	566	761
Utilities	2,348	2,030	2,157
Communication	623	530	720
Supplies	11,520	7,890	11,300
Capital Outlay	650	365	650
Total Appropriation:	48,948	48,452	60,261
(Anticipated Revenue)			41,091

CEMETERY

Account	Budget	Act. Expended	Requested
	1993	1993	1994
Salary	1,500	1,500	1,500
Benefits	189	159	164
Maintenance	38,728	38,458	35,113
Rental	8,050	6,555	8,050
Utilities	350	121	350
Communication	50	6	30
Supplies	6,200	13,922	6,200
Capital Outlay	1,250	314	2,900
Gross Budget:	56,317	61,035	54,307
Department Income	24,145	30,944	23,582
Total Appropriation:	32,172	30,091	30,725

LIBRARY

Account	Budget	Act. Expended	Requested
	1993	1993	1994
Salary	174,144	169,800	188,718
Benefits	46,364	45,184	50,495
Maintenance	6,700	7,122	6,500
Rental	3,000	3,272	3,000
Utilities	10,585	9,992	10,585
Communication	4,000	3,859	4,000
Supplies	9,125	8,803	12,850
Books	30,600	31,718	34,500
Gross Budget:	284,518	279,750	310,648
Department Income	52,350	52,349	55,350
Total Appropriation:	232,168	227,401	255,298

HUMAN SERVICES

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	4,312	4,312	8,180
Benefits	4,582	4,575	5,395
Communication	700	655	700
Travel & Education	600	590	600
Professional Services	18	18	375
Direct Relief	167,257	137,013	170,000
Supplies	300	369	300
Emergency Shelter	1,000	1,072	1,000
Senior Nutrition	3,500	3,500	3,500
Home Health Care	9,400	9,333	9,400
Family & Mental Health	5,112	5,112	5,112
Day Care Center	2,000	2,000	2,000
Total Appropriation:	198,781	168,549	206,562

PARKS

Account	Budget 1993	Act. Expended 1993	Requested 1994
Maintenance	4,370	3,631	3,960
Supplies	50	480	500
Total Appropriation:	4,420	4,111	4,460

RECREATION

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	122,215	122,100	138,598
Benefits	30,378	29,998	31,604
Maintenance	22,932	22,814	22,471
Rental	2,561	2,345	2,472
Utilities	9,534	10,048	11,275
Communication	3,250	3,426	3,850
Supplies	12,991	13,130	12,980
Capital Outlay	5,640	5,640	5,550
Total Appropriation:	209,501	209,501	228,800

RECYCLING

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	99,545	86,821	104,361
Benefits	29,162	26,755	27,776
Maintenance	1,300	708	1,300
Rental	46,920	50,798	59,050
Utilities	2,963	3,774	3,338
Supplies	15,430	6,971	10,200
Total Appropriation:	195,320	175,827	206,025
	(Anticipated Revenue)		38,950

CODE OFFICE

Account	Budget 1993	Act. Expended 1993	Requested 1994
Salary	37,528	37,502	39,558
Benefits	11,874	11,603	12,259
Communication	760	763	760
Supplies	750	765	750
Total Appropriation:	50,912	50,633	53,327
	(Anticipated Revenue)		8,100

LAND USE BOARDS

Account	Budget 1993	Act. Expended 1993	Requested 1994
Local Planning	53,811	53,810	117,151
Board of Adjustment	4,194	4,190	10,179
Long Range Planning	2,680	2,680	4,475
Total Appropriation:	60,685	60,680	131,805
	(Anticipated Revenue)		4,500

LEHMAN & WILKINSON, P.C.

Certified Public Accountants

80 West Street • Post Office Box 623 • Keene, New Hampshire 03431 • 603/352-1500 • FAX: 603/352-8558

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen of the
Town of Peterborough:

We have audited the general purpose financial statements (as indexed in the Table of Contents) of the Town of Peterborough as of and for the year ended December 31, 1993. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1.I. to the general purpose financial statements, the Town has reported General Fund property taxes uncollected 60 days after year end as a reservation of fund balance. Generally accepted accounting principles require that this amount be reported as deferred revenue. If the amount were reported in conformity with generally accepted accounting principles, the effect would be to increase 1993 General Fund revenue by \$48,973 and decrease ending fund balance by \$709,753.

In our opinion, except for the effects on the general purpose financial statements of the matter described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Peterborough as of December 31, 1993, and the results of its operations and the cash flows of its Proprietary Fund Types and Nonexpendable Trust Funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit has been made primarily for the purpose of forming an opinion on the basic general purpose financial statements taken as a whole. The supplementary information contained in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the basic general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic general purpose financial statements taken as a whole.

Lehman & Wilkinson, P.C.

Keene, New Hampshire
January 24, 1994

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TOWN OF PETERBOROUGH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1993

	Account Groups						Totals	
	Proprietary Fund Types		Fiduciary Fund Types		General Fund Types		(Memorandum Only) (Note 6)	
	General Revenue	Special Revenue	Enterprise	Agency	Fixed Assets	General		
ASSETS								
Cash (note 1.H.)	\$ 1,275,929	\$ 39,250	\$ 525,171	\$ 469,338	\$ -	\$ -	\$ 2,309,668	\$ 2,264,210
Taxes receivable - property (Note 1.I.)	80,662	-	-	-	-	-	801,462	889,488
Tax liens	7,115	-	-	-	-	-	7,115	2,811
Accounts receivable	66,560	-	-	-	-	-	665,560	635,857
Due from other funds (Note 1.G.)	-	2,301	120,960	-	-	-	123,261	41,679
Investments, at cost (market \$1,714,475)	9,064	-	-	-	-	-	9,064	47,378
(Notes 1.H. and 1.J.)	333,601	-	-	859,258	-	-	1,192,859	955,788
Inventory at cost	-	-	31,615	-	-	-	31,615	35,614
Deposits held in escrow	86,444	-	-	2,200	-	-	88,644	55,084
Property, plant and equipment, at cost (Notes 1.C. and 1.D.)	-	-	8,457,856	-	5,702,695	-	14,160,551	13,618,053
Accumulated depreciation (Note 1.D.)	-	-	(3,377,331)	-	-	-	(3,377,331)	(3,187,619)
Amount to be provided for retirement of general long-term debt (Note 2)	-	-	-	-	-	555,196	555,196	488,391
Total assets	\$ 3,179,175	\$ 41,551	\$ 5,758,271	\$ 1,330,796	\$ 5,702,695	\$ 255,196	\$ 16,567,684	\$ 15,846,854
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$ 64,530	\$ 1,082	\$ 15,443	\$ -	\$ -	\$ -	\$ 81,055	\$ 121,126
Due to Central School District (Note 1.L.)	2,246,562	-	-	-	-	-	2,246,562	2,123,378
Accrued interest payable	-	-	17,878	-	-	-	17,878	13,650
due to other funds (Note 1.G.)	9,064	-	-	-	-	-	9,064	47,378
Principal of deposits held in escrow	86,444	-	-	2,200	-	-	88,644	55,084
Accrued compensated absences (Note 1.M.)	-	-	-	-	-	-	61,196	60,391
Long-term debt (Note 2)	-	-	619,733	-	-	-	494,000	1,113,733
Total liabilities	2,397,536	10,146	653,054	2,200	-	-	555,196	3,618,132
CONTINGENT LIABILITIES (Note 7)								3,446,602
FUND EQUITY:								
Contributed capital	-	-	5,117,271	-	-	-	5,117,271	5,019,655
Investment in general fixed assets	-	-	-	5,702,695	-	-	5,702,695	5,555,850
Retained earnings (deficit)	-	-	(12,054)	-	-	-	(12,054)	45,159
Fund balances -								
Reserved for delinquent taxes (Note 1.I.)	709,753	-	-	902,859	-	-	709,753	758,726
Reserved for endowments (Note 3)	-	-	-	-	-	-	902,859	886,981
Unreserved:								
Designated for subsequent years' expenditures (Note 1.K.)	1,449,464	-	-	-	-	-	1,449,464	106,241
Undesignated (Notes 3 and 5)	(1,377,578)	31,405	-	-	425,737	-	(1,920,436)	227,640
Total fund equity	\$ 781,632	\$ 31,405	\$ 10,217	\$ 1,328,596	\$ 702,635	-	\$ 12,943,552	\$ 12,400,252
Total liabilities and fund equity	\$ 3,179,175	\$ 41,551	\$ 5,758,271	\$ 1,330,796	\$ 5,702,695	\$ 555,196	\$ 16,567,684	\$ 15,846,854

The accompanying notes to general purpose financial statements are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1993

	Governmental Fund Types		Fiduciary Fund Type		Totals	
	General	Special Revenue	Expendable Trust	1993 (Memorandum Only)	(Note 6)	1992
					(Note 4)	
REVENUES:						
Property taxes (Note 1.I.)	\$ 8,455,726	\$ -	\$ -	\$ 8,455,726	\$ 8,263,339	
Other taxes and interest	198,029	-	-	198,029	255,124	
Licenses and permits	448,993	-	-	448,993	428,389	
Fines	1,807	-	-	1,807	1,620	
Intergovernmental revenues	769,897	-	-	769,897	736,721	
Miscellaneous revenues	737,324	33,001	12,513	782,838	655,366	
Total revenues	<u>10,611,776</u>	<u>33,001</u>	<u>12,513</u>	<u>10,657,290</u>	<u>10,340,559</u>	
EXPENDITURES:						
Current -						
General government	547,791	-	-	547,791	834,480	
Public safety	790,731	-	9,511	800,242	748,798	
Highways and streets	766,879	-	-	766,879	661,158	
Sanitation	175,827	-	-	175,827	184,668	
Health and welfare	168,549	-	-	168,549	180,206	
Cemetery	-	61,035	-	61,035	69,352	
Library	-	279,750	-	279,750	271,258	
Recreation	213,611	-	-	213,611	212,820	
Land use	111,313	-	-	111,313	95,938	
County	805,796	-	-	805,796	762,268	
School	5,625,121	-	-	5,625,121	5,353,013	
Capital outlay	647,711	-	-	647,711	580,987	
Debt service						
Principal retirement	314,000	-	-	314,000	197,500	
Interest	35,393	-	-	35,393	48,024	
Total expenditures	<u>10,202,722</u>	<u>340,785</u>	<u>9,511</u>	<u>10,553,018</u>	<u>10,200,476</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>409,054</u>	<u>(307,784)</u>	<u>3,002</u>	<u>104,272</u>	<u>140,089</u>	
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	303,025	-	303,025	291,686	
Operating transfers out	(257,491)	-	-	(257,491)	(241,657)	
Total other financing sources (uses)	<u>(257,491)</u>	<u>303,025</u>	<u>-</u>	<u>45,534</u>	<u>50,029</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>151,563</u>	<u>(4,759)</u>	<u>3,002</u>	<u>149,806</u>	<u>190,118</u>	
FUND BALANCES, January 1	<u>630,076</u>	<u>36,164</u>	<u>86,985</u>	<u>753,225</u>	<u>563,107</u>	
FUND BALANCES, December 31	<u>\$ 781,639</u>	<u>\$ 31,405</u>	<u>\$ 89,987</u>	<u>\$ 903,031</u>	<u>\$ 753,225</u>	

The accompanying notes to general purpose financial statements are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund						Special Revenue Funds						Totals	
	General Fund		Variance		Revenue		Variance		Funds		Variance		Totals	
	Budget (Note 1.F.)	Actual	Favorable (Unfavorable)	Budget (Note 1.F.)	Actual	Budget (Note 1.F.)	Actual	Budget (Note 1.F.)	Actual	Budget (Note 1.F.)	Actual	Budget (Note 1.F.)	Actual	
REVENUES:														
Property taxes (Note 1.I.)	\$ 8,457,464	\$ 8,455,726	\$ (1,738)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,457,464	\$ 8,455,726	\$ -	\$ (1,738)	
Other taxes and interest	88,500	198,029	109,529	-	-	-	-	-	-	88,500	198,029	109,529		
Licenses and permits	411,750	448,993	37,243	-	-	-	-	-	-	411,750	448,993	37,243		
Fines	1,500	1,807	307	-	-	-	-	-	-	1,500	1,807	307		
Intergovernmental revenues	755,370	769,897	14,527	-	-	-	-	-	-	755,370	769,897	14,527		
Municipal revenues	2,044,898	2,044,898		1,307,574	1,307,574		30,962	33,001	2,039	2,075,380	2,075,380		770,397	(1,305,555)
Total revenues	<u>11,759,482</u>	<u>10,611,776</u>	<u>(1,147,706)</u>	<u>30,962</u>	<u>33,001</u>	<u>-</u>	<u>2,039</u>	<u>2,075,380</u>	<u>770,397</u>	<u>11,750,444</u>	<u>10,644,777</u>	<u>(1,145,667)</u>		
EXPENDITURES:														
Current -														
General Government	531,490	547,791	(16,301)	-	-	-	-	-	-	531,490	547,791	(16,301)		
Public safety	825,321	790,731	34,590	-	-	-	-	-	-	825,321	790,731	34,590		
Highways and streets	819,020	766,879	52,141	-	-	-	-	-	-	819,020	766,879	52,141		
Sanitation	195,320	175,827	19,493	-	-	-	-	-	-	195,320	175,827	19,493		
Health and welfare	206,881	168,549	38,332	-	-	-	-	-	-	206,881	168,549	38,332		
Cemetery	-	-	-	284,518	279,750	61,035	(4,718)	56,317	(4,718)	284,518	279,750	61,035	(4,718)	
Library	-	-	-	(3,340)	(3,340)	-	-	-	-	210,271	213,611	(3,340)		
Recreation	210,271	213,611	(3,340)	-	-	-	-	-	-	108,335	111,313	(2,981)		
Land use	108,195	111,313	(2,981)	-	-	-	-	-	-	805,796	805,796	-		
County	805,796	805,796	-	-	-	-	-	-	-	5,625,121	5,625,121	-		
School	5,625,121	5,625,121	-	-	-	-	-	-	-	1,949,492	1,949,492	-		
Capital outlay	1,949,492	647,711	1,301,781	-	-	-	-	-	-	647,711	647,711	-		
Debt service -														
Principal retirement														
Interest														
Total expenditures	<u>11,661,867</u>	<u>10,202,722</u>	<u>1,459,145</u>	<u>35,367</u>	<u>340,835</u>	<u>340,785</u>	<u>-50</u>	<u>-</u>	<u>-</u>	<u>12,602,702</u>	<u>10,543,567</u>	<u>1,459,125</u>	<u>35,367</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	97,615	409,054	311,432	(309,873)	(307,784)	2,089	(212,258)	101,230	-	113,528				
OTHER FINANCING SOURCES (USES):														
Operating transfers in														
Operating transfers out	<u>(264,340)</u>	<u>(257,491)</u>	<u>6,849</u>	<u>309,873</u>	<u>301,025</u>	<u>(6,848)</u>	<u>309,873</u>	<u>301,025</u>	<u>(6,848)</u>	<u>309,873</u>	<u>301,025</u>	<u>(6,848)</u>	<u>309,873</u>	<u>301,025</u>
Total other financing sources (uses)	<u>(264,340)</u>	<u>(257,491)</u>	<u>6,849</u>	<u>309,873</u>	<u>301,025</u>	<u>(6,848)</u>	<u>309,873</u>	<u>301,025</u>	<u>(6,848)</u>	<u>309,873</u>	<u>301,025</u>	<u>(6,848)</u>	<u>309,873</u>	<u>301,025</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(166,725)	151,563	318,288	-	(4,759)	(4,759)	(4,759)	(166,725)	146,504	111,529				
FUND BALANCES, January 1	630,076	630,076	-	36,164	36,164	-	-	-	666,240	666,240	-	-		
FUND BALANCES, December 31	\$ 463,351	\$ 781,639	\$ 318,288	\$ 36,164	\$ 31,405	\$ 4,759	\$ 4,759	\$ 4,759	\$ 499,515	\$ 613,044	\$ 310,529	\$ 310,529		

EXPLANATION OF CHANGES IN FUND BALANCES

The accompanying notes to general purpose financial statements are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/
FUND BALANCES - ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>			
			<u>Enterprise</u>	<u>Nonexpendable Trust (Note 3)</u>	<u>1993</u>	<u>1992</u>
OPERATING REVENUES:						
Charges for services	\$575,226	\$ -	\$ 575,226	\$ -	\$ 494,414	\$ -
Contributions	-	2,100	2,100	2,100	9,147	9,147
Gain (loss) on sale of securities	-	9,240	9,240	9,240	68,432	68,432
Investment income	-	83,495	83,495	83,495	83,133	83,133
Miscellaneous revenues	35,185	-	35,185	35,185	9,549	9,549
Total operating revenues	<u>610,411</u>	<u>94,835</u>	<u>705,246</u>	<u>705,246</u>	<u>664,675</u>	<u>664,675</u>
OPERATING EXPENSES:						
Salaries	106,578	-	106,578	-	148,770	148,770
Employee benefits	30,177	-	30,177	-	41,648	41,648
Contracted service	150,224	-	150,224	-	-	-
Maintenance	20,755	-	20,755	-	30,074	30,074
Utilities	91,631	-	91,631	-	104,905	104,905
Supplies	31,291	-	31,291	-	68,256	68,256
Insurance	8,100	-	8,100	-	2,600	2,600
Professional fees	10,039	-	10,039	-	24,060	24,060
Depreciation (Note 1.D.)	189,712	-	189,712	-	194,921	194,921
Miscellaneous	6,878	22,515	29,393	22,515	35,519	35,519
Total operating expenses	<u>645,385</u>	<u>22,515</u>	<u>667,900</u>	<u>22,515</u>	<u>650,753</u>	<u>650,753</u>
Operating income (loss)	<u>(34,974)</u>	<u>72,320</u>	<u>37,346</u>	<u>72,320</u>	<u>13,922</u>	<u>13,922</u>
NONOPERATING REVENUES (EXPENSES):						
Interest revenue	17,879	-	17,879	-	23,753	23,753
Interest expense	(40,118)	-	(40,118)	-	(45,020)	(45,020)
Total nonoperating revenues (expenses)	<u>(22,239)</u>	<u>-</u>	<u>(22,239)</u>	<u>-</u>	<u>(21,267)</u>	<u>(21,267)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(57,213)</u>	<u>72,320</u>	<u>15,107</u>	<u>72,320</u>	<u>(7,345)</u>	<u>(7,345)</u>
OPERATING TRANSFERS OUT	<u>-</u>	<u>(60,074)</u>	<u>(60,074)</u>	<u>(60,074)</u>	<u>(54,289)</u>	<u>(54,289)</u>
NET INCOME (LOSS)	<u>(57,213)</u>	<u>12,246</u>	<u>(44,967)</u>	<u>12,246</u>	<u>(61,634)</u>	<u>(61,634)</u>
RETAINED EARNINGS/FUND BALANCES, January 1	<u>45,159</u>	<u>1,226,362</u>	<u>1,271,521</u>	<u>1,226,362</u>	<u>1,333,155</u>	<u>1,333,155</u>
RETAINED EARNINGS/FUND BALANCES, December 31	<u><u>\$12,054</u></u>	<u><u>\$1,238,608</u></u>	<u><u>\$1,226,554</u></u>	<u><u>\$1,238,608</u></u>	<u><u>\$1,226,554</u></u>	<u><u>\$1,271,521</u></u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF CASH FLOWS

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1993

	Proprietary Fund Types	Fiduciary Fund Type	Totals (Memorandum Only)	
			(Note 6)	
	<u>Enterprise</u>		<u>1993</u>	<u>1992</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 530,084	\$ -	\$ 530,084	\$ 540,023
Cash paid to suppliers	(380,806)	(22,515)	(403,321)	(273,050)
Cash paid to employees for services	(106,578)		(106,578)	(148,770)
Investment income received	-	83,495	83,495	83,133
Contributions	-	2,400	2,400	9,547
Net cash provided by operating activities	<u>42,700</u>	<u>63,380</u>	<u>106,080</u>	<u>210,883</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out	-	(60,074)	(60,074)	(54,289)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(195,653)	-	(195,653)	(4,790)
Proceeds from long-term debt	165,260	-	165,260	-
Principal payments on long-term debt	(143,122)	-	(143,122)	(70,112)
Interest payments on long-term debt	(35,890)	-	(35,890)	(46,953)
Increase in contribution to aid in construction	97,616	-	97,616	94,565
Net cash provided by (used in) capital and related financing activities	(111,789)	-	(111,789)	(27,290)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income received	17,879	-	17,879	23,753
Investments purchased	-	(35,912)	(35,912)	(313,931)
Proceeds from investments sold	-	40,640	40,640	302,483
Net cash provided by investing activities	<u>17,879</u>	<u>4,728</u>	<u>22,607</u>	<u>12,305</u>
NET INCREASE (DECREASE) IN CASH	(51,210)	8,034	(43,176)	141,609
CASH, January 1	<u>576,381</u>	<u>373,516</u>	<u>949,897</u>	<u>808,288</u>
CASH, December 31	<u>\$ 525,171</u>	<u>\$ 381,550</u>	<u>\$ 906,721</u>	<u>\$ 949,897</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (34,974)	\$ 72,320	\$ 37,346	\$ 13,922
Adjustments to reconcile operating income (loss) to net cash provided by operating activities -				
Depreciation	189,712	-	189,712	194,921
(Gain) loss on securities	-	(9,240)	(9,240)	(68,432)
(Increase) decrease in the following assets -				
Accounts receivable	(80,327)	-	(80,327)	36,060
Inventory	3,999	-	3,999	(6,788)
Increase (decrease) in the following liabilities -				
Accounts payable	(2,344)	300	(2,044)	6,165
Due to other funds	(33,366)	-	(33,366)	35,035
Net cash provided by operating activities	<u>\$ 42,700</u>	<u>\$ 63,380</u>	<u>\$ 106,080</u>	<u>\$ 210,883</u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies:

The Town of Peterborough, New Hampshire was incorporated as a Town in 1760. The Town operates under a Board of Selectmen form of government and provides the following services as authorized by its Charter: general administration, public works, human services and utility services.

Education services are provided by the ConVal School District, the accounts of which are not included in this report.

The Town's accounting policies conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting entity - Specific criteria are used in determining which funds are included in the general purpose financial statements of the Town and in the definition of the Town as a separate reporting entity from any other unit of government. These criteria are: (1) oversight responsibility, which addresses the extent of the governing authority of elected officials, (2) scope of public service, which addresses the type of services provided and the geographic service area, and (3) the existence of any special financing relationships which exist between the Town and any other entities.

B. Basis of presentation - The Town's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the general purpose financial statements in this report, into three generic fund types and four broad fund categories as follows:

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

B. Basis of presentation (continued) -

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds of the Town consist of the Cemetery and Library Funds.

Proprietary Fund Types - The Town's Proprietary Fund Types consist of Enterprise Funds where the measurement focus is upon determination of net income. The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Town's Enterprise Funds consist of the Water and Sewer Funds.

Fiduciary Fund Types - Trust and Agency Funds - Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

Expendable Trust Funds - Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. They are comprised of the Town's Capital Reserve Funds (Water, Sewer, and Ambulance), used to replace major supplies and equipment (See Note 4).

Nonexpendable Trust Funds - Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. The principal represents perpetual care contributions, other designated contributions and bequests, and capital gains and losses. The accumulated income represents trust earnings which have not yet been used for the specified purpose. The Funds include Cemetery (Common Trusts A, B, C, F and G), Welfare and Education (Common Trust D), Hospital (Common Trust E), Library Trust, Albert W. Noone Trust and the Arthur N. Daniels Trusts. (See Note 3).

C. Account Groups - Account Groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

C. Account Groups (continued):

General Fixed Assets Account Group - General Fixed Assets Account Group was established to account for all fixed assets of the Town, other than those accounted for in the Proprietary Funds or those categorized as infrastructure. Public domain infrastructure assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage and lighting systems, are not capitalized. No depreciation has been provided on general fixed assets.

The Town instituted general fixed assets accounting as of December 31, 1979. Absent readily available historical cost records, the assets were stated on the following basis:

Land - Independent appraisal in 1974 increased by 41% to reflect current values.

Buildings - Independent appraisal in 1973 increased by 58% to reflect current insured value replacement cost. Assets acquired subsequent to the appraisal were shown at estimated cost, plus a percentage, to reflect current replacement cost.

Furniture, fixtures and equipment - Estimated current values.

Vehicles - Estimated original cost.

Acquisitions subsequent to 1979 have been recorded at cost.

A summary of changes in general fixed assets is as follows:

	Balance December 31, 1992	Additions	Deletions	Balance December 31, 1993
Land	\$ 833,768	\$139,990	\$ -	\$ 973,758
Buildings	2,421,885	38,844	- -	2,460,729
Furniture, fixtures and equipment	616,687	- -	- -	616,687
Vehicles	1,483,510	320,971	152,960	1,651,521
	<u>\$5,355,850</u>	<u>\$499,805</u>	<u>\$152,960</u>	<u>\$5,702,695</u>

General Long-term Debt Account Group - General Long-term Debt Account Group was established to account for all long-term debt of the Town except that which is accounted for in the Proprietary Funds.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

D. Property, plant and equipment - Fixed assets in the Proprietary Funds are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. The cost and estimated useful lives are as follows:

	<u>Cost</u>	<u>Years</u>
Water -		
Wells and pumping stations	\$ 475,186	10 - 35
Purification plant and equipment	57,908	5 - 50
Storage tanks and distribution mains	2,216,732	5 - 75
Service entrances and meters	107,860	7 - 25
Hydrants	48,395	35 - 50
Other equipment	129,389	3 - 7
Land and roads	<u>43,941</u>	
	<u>\$3,079,411</u>	
Sewer -		
Mains	\$4,081,584	35 - 50
Treatment plant and pumping station	1,231,810	15 - 30
Equipment	<u>65,052</u>	3 - 7
	<u>\$5,378,446</u>	

Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on the Proprietary Funds balance sheets.

E. Basis of accounting - The modified accrual basis of accounting is followed by the Governmental Fund Types and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash, except for measurable and available revenues of a material amount not received as of December 31. The term available is limited to collections within 60 days of year end. The amount uncollected after that time period is accounted for as a reservation of fund balance (see Note 1.I.). Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory (materials and supplies) are considered expenditures when purchased.
- b. Prepaid expenses are not normally recorded.

All Proprietary Fund Types and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting except that unbilled usage of water and sewer is not normally recorded. Water and sewer charges are billed quarterly based upon metered water consumption. The service area is divided into three sectors. Meters are read and billed in one sector per month. Unbilled usage, estimated to approximate \$55,400, is not recorded until meter readings are completed.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

F. Budget - The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The selectmen may transfer funds between operating categories as they deem necessary.

G. Interfund transactions - During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying Governmental and Fiduciary Funds financial statements reflect such transactions as transfers.

H. Deposits - As of December 31, 1993, the carrying amount of the Town's deposits was \$2,771,932 and the bank balance was \$2,683,579. Of the bank balance, \$1,599,964 was covered by federal depository insurance or by collateral held in the pledging bank's trust department in the Town's name and \$1,083,615 was uninsured and uncollateralized. Cash balances as of the calendar year end tend to be inflated above normal due to the year end peak of property tax collections. During the normal operating cycle, it is the Town's policy to maintain an average daily collected balance available between \$50,000 and \$200,000. Excess funds are invested in repurchase agreements which are collateralized.

I. Property taxes - All property taxes are accounted for in the General Fund. The Town levies its property taxes as of June 1 and November 1 on the assessed value as of the prior April 15, for all real property, with certain exceptions. Property taxes are due and payable as of July 1 and December 1.

In March 1988, the Town voted to adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure. These statutes provide that tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

Taxpayers may request an abatement of taxes from the Selectmen. If the request is denied, the taxpayer may appeal to the State Board of Tax and Land Appeals. Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the general purpose financial statements.

Property taxes remaining uncollected 60 days after year end are reported as a reservation of fund balance. Generally accepted accounting principles require these to be reported as deferred revenue.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

J. Investments - Investments are stated at cost.

Investments are composed of the following as of December 31, 1993:

	Carrying Value	Market
General Fund -		
Repurchase Agreement	\$ 325,000	\$ 325,000
Time Deposits	<u>8,601</u>	<u>8,601</u>
	<u>333,601</u>	<u>333,601</u>

Fiduciary Fund Types -

Trust and Agency Funds:		
Corporate Stocks	443,552	905,452
Corporate Bonds	104,521	112,165
United States Government Security		
Notes	231,624	257,803
Municipal Bonds	<u>79,561</u>	<u>105,454</u>
	<u>859,258</u>	<u>1,380,874</u>
	<u><u>\$1,192,859</u></u>	<u><u>\$1,714,475</u></u>

K. Continuing appropriations - Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations for that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

Town House study	\$ 2,617
Town House cupola windows	8,785
Town House renovations	2,167
Police grants	10,426
Police vaccines	1,715
Police cruisers	686
Fuel tank replacement	19,031
Highway subsidy	53,977
ADA compliance	203
ICMA Radon Grant	615
Poplar land	1,010
Putnam Park wall	14,799
Pollution control	<u>1,333,433</u>
	<u><u>\$1,449,464</u></u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

L. Taxes collected for others - The Town collects taxes for ConVal Regional School District and Hillsborough County, which taxes are remitted to those entities as required by law.

M. Defined benefit pension plan - All full-time employees of the Town participate, as a condition of employment, in the statewide New Hampshire Retirement System (System), a multiple-employer public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1993 was approximately \$1,186,572 of the Town's total payroll of approximately \$1,481,205.

Employees who retire at or after age 60 with 10 years of credited service (45 with 20 years for police and fire) are entitled to a retirement benefit, payable monthly for life, equal to 1/60 (1/66 police and fire) of their final average salary for each year of credited service. Final average salary is the employee's average salary over the last three years of credited service. Benefits vest fully on reaching 10 years of service. Vested employees may retire at or after age 50 (police and fire at 45) and receive reduced retirement benefits. The System also provides death and disability benefits. Benefits are established by State statute.

Covered employees are required by State statute to contribute 5.0% (police and fire 9.3%) of their salary to the System. The Town is required by the same statute to contribute matching amounts (65% match for police and fire with the State matching the remaining 35%) necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1993 was \$112,739 which consisted of \$37,123 from the Town and \$75,616 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not measure separately assets and pension benefit obligation for individual employers. The pension benefit obligation as of June 30, 1993 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,797,292,347. The System's net assets available for benefits on that date (valued at market) were estimated to be \$1,897,337,693.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1993 comprehensive annual financial report.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

1. Summary of significant accounting policies (continued):

N. Compensated absences - Effective January 1, 1991, the Town instituted a policy concerning paid days off (PDO's). In lieu of vacation, sick leave and bereavement, employees will earn PDO's according to a table based on length of service. Upon retirement or termination the Town will purchase unused vested PDO's to a maximum of 120 days. Vesting is as follows:

<u>Years of service</u>	<u>Vesting</u>
0 - 10	0%
10	25% plus 2.5% for each additional complete year of service.

As of December 31, 1993, the accrual for compensated absences, representing vested PDO's payable, was \$61,196.

2. Long-term debt:

General - General long-term debt consisted of the following as of December 31, 1993:

<u>General obligation note</u> - 4.5% unsecured note, for pollution control, due in annual installments of \$114,000, plus interest, through August 1994	\$114,000
<u>General obligation note</u> - 3.75% unsecured note, for pollution abatement, due October 1994, plus interest payable semi-annually	190,000
<u>General obligation note</u> - 4% unsecured note, for fire truck and ambulance, due in annual installments of \$95,000, plus interest payable semi-annually, through October 1995	190,000
Accrued compensated absences (Note 1.N.)	<u>61,196</u>
	<u>\$555,196</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

2. Long-term debt (continued):

Maturities for general obligation notes in years subsequent to December 31, 1993 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1994	\$399,000	\$19,855	\$418,855
1995	<u>95,000</u>	<u>3,800</u>	<u>98,800</u>
	<u><u>\$494,000</u></u>	<u><u>\$23,655</u></u>	<u><u>\$517,655</u></u>

A summary of changes in general long-term debt is as follows:

	Balance December 31, 1992	Additions	Deletions	Balance December 31, 1993
Accrued compensated absences	\$ 60,391	\$ 805	\$ -	\$ 61,196
6.50% General obligation note	100,000	-	100,000	-
4.00% General obligation note	100,000	-	100,000	-
4.50% General obligation note	228,000	-	114,000	114,000
3.75% General obligation note	-	190,000	-	190,000
4.00% General obligation note	-	190,000	-	190,000
	<u>\$488,391</u>	<u>\$380,805</u>	<u>\$314,000</u>	<u>\$555,196</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

2. Long-term debt (continued):

Water - Notes payable to banks as of December 31, 1993, all for guaranteed main line extensions, consisted of:

6.00% note, payable in annual installments of \$866, plus interest, through 1998	\$ 4,320
7.00% note, payable in annual installments of \$650, plus interest, through 1998	2,250
4.80% note, payable in annual installments of \$787, plus interest, through 2006	1,742
4.80% note, payable in annual installments of \$3,905, plus interest, through 2006	50,661
7.00% note, payable in annual installments of \$833, plus interest, through 2007	11,662
8.00% note, payable in annual installments of \$898, plus interest, through 2009	14,363
5.75% note, payable in annual installments of \$2,166, plus interest, through 2013	<u>43,326</u> <u>128,324</u>

Sewer - Notes payable to banks as of December 31, 1993, all for guaranteed main line extensions, consisted of:

5.50% note, payable in annual installments of \$265, plus interest, through 1994	265
6.00% note, payable in annual installments of \$1,750, plus interest, through 1995	3,500
5.50% note, payable in annual installments of \$640, plus interest, through 1996	1,909
7.50% note, payable in annual installments of \$739, plus interest, through 1996	2,214
6.00% note, payable in annual installments of \$583, plus interest, through 1997	2,320
7.50% note, payable in annual installments of \$1,365, plus interest, through 1998	5,873

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

2. Long-term debt (continued):

8.00% note, payable in annual installments of \$536, plus interest, through 2006	6,969
7.00% note, payable in quarterly installments of \$713, plus interest, through 2007	20,627
7.00% note, payable in annual installments of \$833, plus interest, through 2007	11,662
5.75% note, payable in annual installments of \$4,674, plus interest, through 2007	65,429
7.50% note, payable in annual installments of \$1,248, including interest, through 2008	21,275
8.00% note, payable in annual installments of \$2,126, plus interest, through 2009	34,014
8.00% note, payable in annual installments of \$8,523, plus interest, through 2009	127,959
8.00% note, payable in annual installments of \$3,616, plus interest, through 2009	57,144
8.00% note, payable in annual installments of \$799, plus interest, through 2009	8,315
5.50% note, payable in annual installments of \$6,097, plus interest, through 2013	<u>121,934</u> <u>491,409</u>
Less- Current portion	<u>619,733</u> <u>46,748</u>
	<u><u>\$572,985</u></u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

2. Long-term debt (continued):

Maturities for Water and Sewer long-term debt in years subsequent to December 31, 1993 are as follows:

1994	\$ 46,748
1995	46,483
1996	44,099
1997	42,205
1998	40,371
Later years	<u>399,827</u>
	<u>\$619,733</u>

3. Nonexpendable Trust Funds:

The principal amounts of all Nonexpendable Trust Funds are restricted, either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances as of December 31, 1993 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Common Trust A	\$ 47,142	\$113,856	\$160,998
Common Trust B	42,712	76,375	119,087
Common Trust C	8,137	8,189	16,326
Common Trust D	78,279	29,356	107,635
Common Trust E	70,645	1,945	72,590
Common Trust F	92,947	8,825	101,772
Common Trust G	10,459	394	10,853
Library Trust	351,387	5,665	357,052
Albert W. Noone Trust	-	26,631	26,631
Arthur N. Daniels Trusts	<u>201,151</u>	<u>64,513</u>	<u>265,664</u>
	<u>\$902,859</u>	<u>\$335,749</u>	<u>\$1,238,608</u>

4. Expendable Trust Funds:

Expendable Trust Funds (capital reserve funds) as of December 31, 1993 were:

Water	\$43,982
Sewer	30,913
Ambulance	<u>15,092</u>
	<u>\$89,987</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1993

5. Special Revenue Funds balance:

Special Revenue Funds balance as of December 31, 1993 consisted of:

Library Fund	\$ 195
Cemetery Fund	<u>31,210</u>
	<u>\$31,405</u>

6. "Memorandum Only" total columns:

Included on the general purpose financial statements are total columns captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and the memorandum totals are not intended to fairly present the financial position or results of operations of the Town taken as a whole.

Additionally, the 1992 totals presented in the "Memorandum Only" columns are included to provide a summarized comparison with comparable 1993 amounts and are not intended to present all information necessary for a fair presentation of financial position and results of operations in accordance with generally accepted accounting principles.

7. Contingent liabilities:

The Town has been named as defendant in several legal actions which are being contested and are expected to be covered by liability insurance should monetary damages result. Town officials have also been apprised of potential liability for clean-up costs associated with certain hazardous waste sites. As of the date of this report, the Town is a third party defendant in litigation concerning one of the sites. The possibility exists of significant future costs should the Town be found liable for these sites.

In recent years several significant property owners have requested abatement of their property taxes. The Selectmen have generally denied these requests. There is the possibility that some of the larger property owners, upon appeal to higher authority, will succeed.

TOWN OF PETERBOROUGHSCHEDULE 1PROPRIETARY FUNDSBALANCE SHEET - DECEMBER 31, 1993

	<u>Water</u> <u>Department</u>	<u>Sewer</u> <u>Department</u>	<u>Total</u>
ASSETS			
CURRENT ASSETS:			
Cash	\$ 332,929	\$ 192,242	\$ 525,171
Accounts receivable	62,853	58,107	120,960
Inventory, at cost	31,615	-	31,615
Total current assets	<u>427,397</u>	<u>250,349</u>	<u>677,746</u>
PROPERTY, PLANT AND EQUIPMENT,			
at cost	3,079,410	5,378,446	8,457,856
Less- Accumulated depreciation	1,221,712	2,155,619	3,377,331
	<u>1,857,698</u>	<u>3,222,827</u>	<u>5,080,525</u>
	<u>\$2,285,095</u>	<u>\$ 3,473,176</u>	<u>\$5,758,271</u>
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
Accounts payable	\$ 7,396	\$ 8,047	\$ 15,443
Accrued interest payable	2,001	15,877	17,878
Current portion of long-term debt	10,105	36,643	46,748
Total current liabilities	<u>19,502</u>	<u>60,567</u>	<u>80,069</u>
LONG-TERM DEBT, less current portion			
shown above	<u>118,219</u>	<u>454,766</u>	<u>572,985</u>
FUND EQUITY:			
Contributed capital	503,275	4,613,996	5,117,271
Retained earnings (deficit)	<u>1,644,099</u>	<u>(1,656,153)</u>	<u>(12,054)</u>
	<u>2,147,374</u>	<u>2,957,843</u>	<u>5,105,217</u>
	<u>\$2,285,095</u>	<u>\$ 3,473,176</u>	<u>\$5,758,271</u>

TOWN OF PETERBOROUGH

SCHEDULE 2

PROPRIETARY FUNDS

REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)

FOR THE YEAR ENDED DECEMBER 31, 1993

	Water Department	Sewer Department	Total
OPERATING REVENUES:			
Charges for services	\$ 346,994	\$ 228,232	\$575,226
Miscellaneous revenues	31,031	4,154	35,185
Total operating revenues	<u>378,025</u>	<u>232,386</u>	<u>610,411</u>
OPERATING EXPENSES:			
Salaries	59,371	47,207	106,578
Employee benefits	17,852	12,325	30,177
Contracted service	72,268	77,956	150,224
Maintenance	4,422	16,333	20,755
Utilities	61,401	30,230	91,631
Supplies	25,217	6,074	31,291
Insurance	4,600	3,500	8,100
Professional fees	2,000	8,039	10,039
Miscellaneous	2,641	4,237	6,878
Total operating expenses	<u>249,772</u>	<u>205,901</u>	<u>455,673</u>
Operating income (loss) before depreciation	128,253	26,485	154,738
DEPRECIATION	<u>63,505</u>	<u>126,207</u>	<u>189,712</u>
Operating income (loss)	<u>64,748</u>	<u>(99,722)</u>	<u>(34,974)</u>
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	10,850	7,029	17,879
Interest expense	(8,457)	(31,661)	(40,118)
Total nonoperating revenues (expenses)	<u>2,393</u>	<u>(24,632)</u>	<u>(22,239)</u>
NET INCOME (LOSS)	67,141	(124,354)	(57,213)
RETAINED EARNINGS (DEFICIT)			
January 1	<u>1,576,958</u>	<u>(1,531,799)</u>	<u>45,159</u>
RETAINED EARNINGS (DEFICIT)			
December 31	<u>\$1,644,099</u>	<u>\$1,656,153</u>	<u>\$12,054</u>

TOWN OF PETERBOROUGH

SCHEDULE 3

PROPRIETARY FUNDS

CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 1993

	Water Department	Sewer Department	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 344,609	\$ 185,475	\$ 530,084
Cash paid to suppliers	(190,266)	(190,540)	(380,806)
Cash paid to employees for services	(59,371)	(47,207)	(106,578)
Net cash provided by (used in) operating activities	<u>94,972</u>	<u>(52,272)</u>	<u>42,700</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of capital assets	(71,286)	(124,367)	(195,653)
Proceeds from long-term debt	43,326	121,934	165,260
Principal payments on long-term debt	(96,519)	(46,603)	(143,122)
Interest payments on long-term debt	(11,103)	(24,787)	(35,890)
Increase in contribution to aid in construction	<u>14,401</u>	<u>83,215</u>	<u>97,616</u>
Net cash provided by (used in) capital and related financing activities	<u>(121,181)</u>	<u>9,392</u>	<u>(111,789)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income received	<u>10,850</u>	<u>7,029</u>	<u>17,879</u>
NET INCREASE (DECREASE) IN CASH	<u>(15,359)</u>	<u>(35,851)</u>	<u>(51,210)</u>
CASH, January 1	<u>348,288</u>	<u>228,093</u>	<u>576,381</u>
CASH, December 31	<u>\$ 332,929</u>	<u>\$ 192,242</u>	<u>\$ 525,171</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	\$ 64,748	\$ (99,722)	\$ (34,974)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -			
Depreciation	63,505	126,207	189,712
(Increase) decrease in the following assets:			
Accounts receivable	(33,416)	(46,911)	(80,327)
Inventory	3,999	-	3,999
Increase (decrease) in the following liabilities:			
Accounts payable	(3,858)	1,514	(2,344)
Due to other funds	<u>(6)</u>	<u>(33,360)</u>	<u>(33,366)</u>
Net cash provided by (used in) operating activities	<u>\$ 94,972</u>	<u>\$ (52,272)</u>	<u>\$ 42,700</u>

TOWN TREASURER'S REPORT
December 31, 1993

Cash on Deposit—January 1, 1993	\$1,178,720.09
Receipts:	
Tax Anticipation	2,500,000.00
Selectmen	2,300,433.26
Ronald D. Christian—Tax Collector	
Property Taxes (Current)	\$8,049,592.70
Interest on Property Taxes	29,736.85
Tax Lien Costs	580.00
Property Taxes (Prior Years)	504,327.51
Interest on Redeemed Taxes	106,049.65
Redemption Costs	5,599.15
Property Tax Liens	506,621.44
Interest	37,346.67
Costs	4,394.00
Yield Tax (Current)	15,595.46
Interest & Costs	90.95
Yield Tax (Prior Years)	409.71
Interest & Costs	66.35
Hunting & Fishing Licenses	3,467.25
Decal Fees	6,685.00
Boat Fees	671.14
Check Fines	<u>190.00</u>
	9,271,423.83
Stuart F. Hobson/Robert Lambert—Town Clerk	
Motor Vehicle Registrations	418,674.00
Motor Vehicle Titles	1,958.00
Vital Statistics	11,666.00
Marriage Licenses	1,625.00
Dog Licenses	1,744.00
Election Filing Fees	40.75
UCC Filing Fees	3,357.79
Articles of Agreement	30.00
Dredge & Fill Permits	56.88
US Treasury Federal Tax Liens	375.00
Check Fines	<u>225.00</u>
	439,752.42
Total Receipts:	\$15,690,329.60
Expenditures, per Selectmen	<u>-\$14,414,500.52</u>
Cash on Deposit—December 31, 1993	\$ 1,275,829.08

Respectfully Submitted,
 Kenneth A. Christian
 Town Treasurer

WATER DEPARTMENT
OUTSTANDING BONDS AND NOTES
December 31, 1993

<i>1977 Water Construction Bonds 5% 20 years</i>	
Original Amount	\$350,000.00
\$17,500 to be paid each year, plus interest, So-Called High System and water tank.	
Balance Due	0.00
<i>1978 Water Note 5% 20 years</i>	
Original Amount	17,324.00
The Common Guaranteed Main Line Ext., Old Street Rd., \$866.20 to be paid each year, plus interest.	
Balance Due	4,319.63
<i>1986 Water Note 4.8% 20 years</i>	
Review of Interest Rate Annually.	
Original Amount	78,090.00
Scott Mitchell Rd., \$3,904.50 to be paid each year, plus interest.	
Balance Due	50,661.16
<i>1986 Water Note 4.8% 20 years</i>	
Review of Interest Rate Annually.	
Original Amount	15,745.00
North Peterborough Investment Corp., Sand Hill Rd., \$787.25 to be paid each year, plus interest.	
Balance Due	1,742.04
<i>1987 Water Note 7% 20 years</i>	
Interest Review Every 5 Years.	
Original Amount	16,660.00
Rte. 202 South—Han-Sul, \$833.00 to be paid each year, plus interest.	
Balance Due	11,662.00
<i>1987 Water Note 7% 20 years</i>	
Interest Review Every 5 Years.	
Original Amount	13,000.00
North Peterborough Investment Corp., Gray Hill Rd., \$650.00 to be paid each year, plus interest.	
Balance Due	2,250.36
<i>1989 Water Note 5% 20 years</i>	
Review every 5 years.	
Original Amount	17,954.00
Union St.—Hanson, \$897.70 to be paid each year, plus interest.	
Balance Due	14,363.20

1993 Water Note 5.75% 20 years

Original Amount	43,326.00
Summerhill Nursing Home—Old Dublin Road, \$2,166.30 to be paid each year plus interest.	
Balance Due	43,326.00

**SEWER DEPARTMENT
OUTSTANDING BONDS AND NOTES
December 31, 1993**

1974 Sewer Note 5 1/2% 20 years

Original Amount	\$ 5,300.00
PIDC N. Peterborough, Guaranteed Main Line Ext., \$265 to be paid each year, plus interest.	
Balance Due	265.00

1975 Sewer Note 6% 20 years

Original Amount	35,000.00
MacDowell Colony Guaranteed Main Line Ext., \$1,750 to be paid each year, plus interest.	
Balance Due	3,500.00

1976 Sewer Note 5 1/2% 20 years

Original Amount	12,800.00
Hancock Homes, Inc. Guaranteed Main Line Ext., \$640 to be paid each year, plus interest.	
Balance Due	1,908.92

1977 Sewer Note 6% 20 years

Original Amount	11,658.00
73 Magazine Inc. Guaranteed Main Line Ext., \$582.90 to be paid each year, plus interest.	
Balance Due	2,319.65

1980 Sewer Note 7 1/2% 20 years

Original Amount	27,300.00
Keenan Drive Guaranteed Main Line Ext., \$1,365 to be paid each year, plus interest.	
Balance Due	5,873.18

1986 Sewer Note 8% 20 years

Original Amount	10,728.00
Korpi South Peterborough Guaranteed Main Line Ext., \$536.40 to be paid each year, plus interest.	
Balance Due	6,968.74

<i>1986 Sewer Note 7½% 10 years</i>	
Original Amount	7,390.00
Taylor Rd., Guaranteed Main Line Ext., \$739.00 to be paid each year, plus interest.	
Balance Due	2,214.28
<i>1987 Sewer Note 7% 20 years</i>	
Original Amount	57,000.00
Old Dublin Rd., Guaranteed Main Line Ext., \$712.50 to be paid each quarter, plus interest.	
Balance Due	20,626.67
<i>1987 Sewer Note 7% 20 years</i>	
Original Amount	16,660.00
Han-Sul S. Peterborough Guaranteed Main Line Ext., \$833.00 to be paid each year, plus interest.	
Balance Due	11,662.00
<i>1987 Sewer Note 7% 20 years</i>	
Interest Review every 5 Years.	
Original Amount	93,470.00
The Willows, Wilton Rd., Guaranteed Main Line Ext., \$1,168.38 to be paid each quarter, plus interest.	
Balance Due	65,428.88
<i>1988 Sewer Note 7½% 20 years</i>	
Interest Review every 5 Years.	
Original Amount	24,965.00
Hunt Rd. Guaranteed Main Line Ext., \$2,419.88 (Principal and Interest) due each year.	
Balance Due	21,274.80
<i>1989 Sewer Note 7½% 20 years</i>	
Interest Review every 5 Years.	
Original Amount	278,982.00
Cheney Ave. Guaranteed Main Line Ext., \$8,750.70 due each year, plus interest.	
Balance Due	127,958.62
<i>1989 Sewer Note 8% 20 years</i>	
Interest Review every 5 Years.	
Original Amount	42,518.00
Hanson Union St., Guaranteed Main Line Ext., \$2,125.90 due each year, plus interest.	
Balance Due	34,014.40

<i>1989 Sewer Note 8% 20 years</i>	
Interest Review every 5 Years.	
Original Amount	110,400.00
East Hill Rd. Guaranteed Main Line Ext., \$4,086.00	
due each year, plus interest.	
Balance Due	57,144.38
<i>1989 Sewer Note 8% 20 years</i>	
Interest Review every 5 Years.	
Original Amount	21,300.00
Kaufmann Dr. Guaranteed Main Line Ext., \$798.61	
due each year, plus interest.	
Balance Due	8,315.07
<i>1989 Sewer Note 7.9% 5 years</i>	
Original Amount	7,388.00
Keenan Guaranteed Main Line Ext., Old Jaffrey	
Rd., \$1,477.60 due each year, plus interest.	
Balance Due	0.00
<i>1993 Sewer Note 5.5% 20 years</i>	
Original Amount	121,934.00
Summerhill Nursing Home-Old Dublin Road,	
\$6,096.70 due each year, plus interest.	
Balance Due	121,934.00

STATEMENT OF APPROPRIATIONS FOR 1993

GENERAL GOVERNMENT

Executive	\$377,121
Election, Registration & Vital Statistics	40,288
Legal Expense	35,000
Planning and Zoning	57,483
General Government Building	42,831
Cemeteries	56,317
Advertising and Regional Associations	
Monadnock Business Ventures	5,000
Town House Study	3,000

PUBLIC SAFETY

Police	576,019
Ambulance	48,948
Fire	195,354
Code Enforcement	50,912

HIGHWAYS AND STREETS

Highways and Streets	663,803
Bridges	2,500
Street Lighting	45,000
Highway Subsidy	107,717
Concord Street Sidewalk	24,000

SANITATION

Recycling	195,320
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WATER DISTRIBUTION AND TREATMENT

Town Water Charges	24,050
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HEALTH

Administration	2,498
Police Vaccines	5,000

WELFARE

Direct Assistance	197,987
Administration	6,396

CULTURE

Parks and Recreation	210,271
Library	284,518
Patriotic Purposes	1,200

CONSERVATION

Administration	1,000
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DEBT SERVICE

Principal—Long-Term Bonds & Notes	314,000
Interest—Long-Term Bonds & Notes	20,760
Interest on TAN	50,000

CAPITAL OUTLAY

Pollution Abatement	1,500,000
Purchase of Poplar Land	94,000
Pumper Truck and Ambulance	236,825

Pickup Truck	4,850
Police Cruisers	35,868
Putnam Park Wall Repair	14,799
Buildings	39,500
TOTAL APPROPRIATIONS	5,570,135

SOURCES OF REVENUE

TAXES

Yield Taxes	\$17,500
Interest & Penalties on Delinquent Taxes	129,000
In Lieu of Taxes	80,025

LICENSES, PERMITS AND FEES

Business Licenses and Permits	350
Motor Vehicle Permit Fees	392,000
Other Licenses, Permits & Fees	19,460

FROM STATE

Shared Revenue	222,595
Highway Block Grant	107,718
State & Federal Forest Land Reimbursement	407
Flood Control Reimbursement	9,470
Other (Police Grants/Rec. Land)	100

CHARGES FOR SERVICES

Income from Departments	131,925
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MISCELLANEOUS REVENUES

Sale of Municipal Property	19,500
Interest on Investments	10,000
Other	98,675
Interfund Operating Transfers in Trust and Agency Funds	86,495

OTHER FINANCING SOURCES

Proceeds from Long-Term Notes & Bonds	1,736,825
Fund Balance	244,430
TOTAL REVENUES AND CREDITS	3,306,475

SUMMARY INVENTORY OF VALUATION 1993

Land	\$126,515,880
Buildings	271,559,340
Public Utilities	4,152,330
Total	\$402,227,550
Blind Exemptions (7)	\$ 105,000
Elderly (45)	2,858,400
Solar (30)	198,720
Physically Handicapped (1)	6,560
Total Exemptions allowed	<u>\$3,168,680</u>
Net valuation	\$399,058,870

TAX COLLECTOR'S REPORT
December 31, 1993

Levy of 1993 **Levy of 1992**

UNCOLLECTED TAXES 1/1/93:

Property Taxes	889,587.93
Land Use Change Taxes	2,748.04
Yield Taxes	2,748.04

TAXES COMMITTED 1993:

Property Taxes	8,458,371.89
Land Use Change Taxes	19,808.50
Yield Taxes	19,808.50

OVERPAYMENTS:

Property Taxes	12,718.42	559.38
Land Use Change Taxes	1.31	
Yield Taxes	1.31	

Interest Collected on

Delinquent Tax	12,556.12	17,903.24
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TOTAL DEBITS: **8,503,456.24** **910,798.59**

REMITTED TO TREASURER:

Property Taxes	7,669,563.51	881,264.29
Land Use Change Taxes	15,540.22	2,748.04
Yield Taxes	12,556.12	17,903.24

ABATEMENTS MADE:

Property Taxes	64.72	8,883.02
Land Use Change Taxes	102.95	
Yield Taxes	4,166.64	

UNCOLLECTED TAXES 12/31/93:

Property Taxes	801,462.08
Land Use Change Taxes	4,166.64
Yield Taxes	4,166.64

TOTAL CREDITS: **8,503,456.24** **910,798.59**

SUMMARY OF WARRANT TAX LIEN ACCOUNTS
Fiscal Year ended 12/31/93

TAX LIEN LEVIES OF:	1992	1991	1990	1989
Unredeemed Liens 1/1/93:		367,278.29	245,065.64	7,328.15
Liens Executed 1993:	548,362.11			
Interest & Costs Collected after Lien Execution:	14,696.46	33,188.35	61,661.98	2,081.80
TOTAL DEBITS:	563,058.57	400,466.64	306,727.62	9,409.95

REMITTANCE TO TREASURER:

Redemptions:	198,332.12	141,756.76	162,185.67	3,600.81
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Interest & Costs Collected after Lien Execution:	14,696.46	33,188.35	61,661.98	2,081.80
Abatements of Unredeemed Taxes:		5,762.35	5,548.73	
Liens Deeded to Town:				3,727.34
Unredeemed Liens 12/31/93:	350,029.99	219,759.18	77,331.24	
TOTAL CREDITS:	563,058.57	400,466.64	306,727.62	9,409.95

Ronald D. Christian
Tax Collector

FISH AND GAME REPORT—12/31/93

Hunting & Fishing: (Receipts)	
Licenses Issued	3,467.25
Disbursements:	
Paid Town Treasurer—State Share	3,317.75
Paid Town Treasurer—Town Share	<u>149.50</u>
	3,467.25

REGISTRATION REPORT—12/31/93

Boat Registrations:		671.14
Disbursements:		
Paid Town Treasurer—State Share	428.00	
Paid Town Treasurer—Town Share	<u>243.14</u>	
		671.14
Decals:		6,692.00
Disbursements: Paid Town Treasurer		6,692.00
	Ronald D. Christian	
	Municipal Agent	

**UNREDEEMED TAXES FROM TAX LIENS
ENDED DECEMBER 31, 1993**

	1991	1992
Bateman, Jonathan & Roe, Mary	3,313.51	3,609.22
Bleak House Assoc.	12,906.81	14,065.80
Bower, Timothy & Katherine (Bal)	241.48	570.19
Burke, Kevin & Judy (Bal)	1,512.06	1,986.06
CASA Real Estate (Bal)	972.51	4,494.76
Cumberland Farms V1700	2,749.59	3,135.23
Grimard, Bernard (Bal)	77.36	—0—
Grip, Robert H. & Mary C. (Bal)	1,394.91	4,431.35
Hadley, Dana I. & Maureen K.	2,332.85	2,540.30
Hancock Homes Inc. (Bal)	6,591.54	7,263.21
Hastings, Melody S.	2,382.09	2,593.98
Hayashi, Hiroshi & Masako (Bal)	2,112.15	5,871.63
Howard, Charles H. III	3,026.09	3,261.79
Jarest, Dwight D. & Ruelle G. (Bal)	2,258.99	2,459.80
Johannesson, Mark S. & Ursula D.	2,224.11	2,421.79
Keenan, Thomas B.	4,324.68	4,710.50
Keenan, Thomas B. & Linda L.	2,843.70	3,097.12
Kirkpatrick, Carl F. & Sheila D.	3,130.92	3,410.19
Leedham, Charles & Mary Lee (Bal)	1,338.73	4,754.17
Lussier, Archie J. Jr. Est.	7,146.91	3,404.24
Lyons, Sheila	3,232.48	3,730.99
MacLaurin, Robert & Mason, Kimball	2,831.39	3,083.70
Magoon, David & Doris M.	1,854.82	2,019.27
Messina, Richard & Vicky	6,382.45	9,503.27
Murray, Joseph D. & Merlene L. (Bal)	1,544.17	1,949.94
Nakamura, Atsuko (Bal)	6,392.12	8,119.67
North Peterborough Inv. Corp.	3,013.05	3,281.45
Nutter, Lawrence R. (Bal)	2,373.19	3,186.57
Orchard Contracting Inc.	1,017.77	1,106.88
Peterborough Broadcasting Co. Inc.	2,823.18	1,149.63
Pheasant Glen Realty Trust (Bal)	66,149.87	—0—
Rank, Travers L. & Dolores M. (Bal)	3,091.90	3,620.66
Rossi, Clorinda R.	1,865.08	2,030.45
Shelton, Jean B.	2,324.64	2,531.36
Sullivan, Elsa M. Rev. Trust	1,074.78	1,170.60
SUMA Realty Trust	55.57	58.09
Taggart, Hugh A. & Ferguson, Nancy	1,522.47	—0—
Temple Mt. Ski Corp.	4,368.03	5,094.02
Twin Boroughs Ltd. Partnership	39,185.80	42,709.56
Warpula, Einard M. & Marjorie R.	5,775.43	6,292.69
Ascani, S. & M. & Hunter, P. & B. (Bal)		2,191.81
Barlow, David H. & Kathleen M.		2,388.25
Belanger, John E. & Barbara L.		3,289.43

Bergmann, William F. & Elizabeth A.	1,120.30
Blood, Robert E. Jr. & Ann F. (Bal)	4.17
Bower, Timothy C.	570.19
Breen, Michael P. & Keniston, Juno A.	2,037.16
Bryant, Stephen H. & Rosemary A. (Bal)	2,501.02
Bussiere, Robert E. & Stella	5,346.77
Cappa, Eleanor M. (Bal)	364.23
Crockett, Wayne P. & Margaret W.	3,023.33
Cronin, Thomas C. Jr. (Bal)	2,197.64
D & M Contracting	1,368.52
Dow, Everett L. & Carol (Bal)	28.61
Dunn, Donald J. & Diane K. (Bal)	2,863.54
Eneguess, Daniel F. III & Sally G. (Bal)	57.18
Everard, Dean W. & Tamara S.	3,790.36
Gould, Aubrey VW III & Patricia (Bal)	2,073.80
Green, Wayne	5,863.85
Hagerty, William M. (Bal)	3.72
Halvonik, Frank V. & Pauline M. (Bal)	521.36
Hoagland, Ralph P. III & Frances	7,074.19
Hopkins, Edward & Judkins, Everett M.	1,191.86
Hurley, Judith A. & Dunning, Julie A. (Bal)	20.10
Kendrick, James S. & Candace C. (Bal)	2,196.31
Kneafsey, Jane	4,599.86
Lapinsky, Stephen A. & Esther J.	2,169.04
LaRoche, Leslie D.	3,289.43
Maplewood Manse Inc.	11,580.17
Martin, Robert E. & James A. (Bal)	2,060.38
Momeyer, Thomas E. & Jane	2,002.48
Morris, Robert C. & Ann O. Trst. (Bal)	981.79
Mutchler, Wayne C. & Danis C. (Bal)	418.04
Orme, Gordon & Judith	1,500.74
Riverview Real Estate Corp.	69,926.05
Robson Realty Trust	3,969.25
Salera, Marcia	4,473.46
Sullivan, Daniel J. & Monique R.	2,515.71
Sullivan, Kelly J.	3,276.02
Taggart, John R.	1,656.99
Teixeira, John F. & Lisa F. (Bal)	1,589.34
Whitcomb, Rosamond G.	<u>3,213.41</u>
Total Outstanding	219,759.18
	350,029.99
	1990
Lussier, Archie J. Jr.	693.31
North Peterborough Inv. Corp.	2,900.96
Pheasant Glen Realty Trust	68,176.78
Warpula, Einard M. & Marjorie R.	<u>5,560.19</u>
Total Outstanding	77,331.24

I hereby certify that the above list showing the names and amounts due from each delinquent taxpayer, as of December 31, 1993, on account of the tax levy of years indicated, is correct to the best of my knowledge and belief.

Ronald D. Christian
Tax Collector

UNCOLLECTED PROPERTY TAXES 12/31/93

Abbott, George F. Jr. & Angela M.	402.41
Aldrich, Geoffrey M. & Nancy M.	6,561.58
Allardice, J. & E. & Keuper, J. & Conover, J.	1,145.46
Allen, Dennis & Rebecca	3,357.43
Allen, Jefferson & Mary Jo	2,488.80
Armstrong, Tamara	883.96
Ascani, S. & M. & Hunter, P. & B.	2,333.38
Babb, Charles T. & Margaret J.	2,201.39
Barlow, David H. & Kathleen M.	2,241.84
Barnes, Lawrence & Marion R.	1,910.00
Barrows, Lois H.	5.44
Bateman, Jonathan & Roe, Mary	3,404.27
Belanger, John E. & Barbara L.	3,099.82
Belville, Theodore K. & Rachel C.	2,516.36
Bergmann, William F. & Elizabeth A.	1,034.69
Berube, Robert V. & Jeanne F.	3,826.30
Bingham, David W. & Virginia S.	811.01
Blanchard, Phillip & Anderson, Jane	20.76
Bleak House Association	13,359.48
Blood, Robert E. Jr. & Ann F.	3,308.47
Boothby, David T. & Joy H.	2,278.91
Bourgoine, Philip J. & Patricia	1,515.99
Bower, Timothy & Katherine	248.64
Bower, Timothy C.	248.64
Bowser, Kevin, Daryl, David, Joanne & Bishop, Dawne	1,280.18
Brackett, Marilyn H.	1,533.44
Bradford, Jay S. & Deborah L.	1,632.94
Brann, Lawrence G. & Maureen K.	577.78
Breen, Michael P. & Keniston, Juno A.	1,907.58
Brewer, Raymond E.	3,390.49
Brodie, John S. & Margaret H.	3,879.04
Brookstone Co. Inc.	67,766.00
Brown, Deborah Underwood	2,481.11
Bryant, Stephen H. & Rosemary A.	2,410.03
Buck, Charles D. & Nancy J.	1,811.78
Burke, Kevin & Judy	3,031.76
Bussiere, Robert E. & Stella	5,058.50
Butson, Robert C. & Constance S.	3,095.57
Cappa, Eleanor M.	2,605.90
Card, Robert C. & Mary R.	2,961.44
Carey, James L. Jr. & Faye A.	5,505.59
Caron, Michael J.	853.41
Carter, John D. & Anna A.	2,013.63
Casa Real Estate	4,247.36
Chardon, Phillip N. & Nancy F.	45.12

Charlonne, Edward J.	1,064.58
Cheshire County Savings Bank	524.64
Clark, Lyda L.	1,019.52
Clark, William T. & Geraldine T.	5,558.64
Connell, Patricia K.	1,677.76
Connolly, Michael G. & Jane M.	1,568.46
Contompasis, Stephen H. & Mary L.	1,546.60
Corcoran, Michael J. & Michele D.	1,509.43
Crockett, Wayne P. & Margaret W.	2,846.47
Cronin, Thomas C. Jr.	3,463.88
Cutter Const. Co. Inc.	1,239.36
D & M Contracting	1,271.01
Delong, Clifford P.	1,693.05
Derby, Charlotte S. Trust	1,870.12
Dessaint, Frank & Linda	1,243.83
Dodds, Russell E. & Clements, William B.	5,337.40
Dow, Everett L. & Carol	1,718.10
Dukette, Robert L. Jr. & Sandra J.	177.34
Dunn, Donald J. & Diane K.	4,872.43
Dynan, John & Renee	1,743.32
Eaton, Harry F. Jr. & Jeanne B.	1,718.81
Ellsworth, Susie Est.	1,170.95
Eneguess, Daniel F. III & Sally G.	4,986.12
Evans, Samuel & Karen & Barbara	1,512.71
Everard, Dean W. & Tamara S.	3,576.72
Farrell, James P. Jr.	290.65
Fischer, Jeffrey A.	2,731.51
Fisher, Rossiter A.	1,377.16
Fitzgerald, Richard E. & Ann	2,871.06
Fletcher, James G. & Marilyn M.	2,808.15
Fontaine, Peter & Linda O.	441.04
Fredericks, Kenneth G. & Louise	672.38
Gardos, Louise T.	2,613.56
Gates, Inc.	9,684.82
Genet, John D. & Wilma S.	5,203.91
Giargiari, Richard & Susan	2,398.53
Goodwin, Tomma M. & Driscoll, Edward F.	572.23
Gould, Aubrey VW III & Patricia A.	2,946.54
Grammer, Karl & Helen C.	3,457.50
Grant, Charles J. & Lillian A.	524.64
Grasso, Robert & Patricia & Dryden, Thomas	530.11
Green, Wayne	10,447.01
Greene, Nathanael B. Jr.	2,258.68
Greene, Greene & Fyffe	1,713.38
Grip, Robert H. & Mary C.	4,189.94
Grove Street Cooperative	8.87
Gurney, Mark J.	12.42

Hackler, Samuel J. Trustee	1,778.31
Hadley, Dana I. & Maureen K.	2,386.61
Hadley, Diane M.	886.42
Hagerty, William M.	5,077.73
Hale, Joseph L.	1,190.27
Hall, Richard K. & Ellen	51.47
Halvonik, Frank & Pauline M.	2,333.38
Hames, Helen C.	2,104.03
Hancock Homes Inc.	7,398.28
Hanson, Loran E. Jr. & Nancy	435.51
Hanson, Robert A. & Mary	1,392.48
Hardie, Richard E. & Karen B.	6,150.68
Harkness, Virginia H.	230.97
Harrison, Peter J. & Ann K.	942.57
Hastings, Melody S.	2,437.71
Hayashi, Hiroshi & Masako	5,563.08
Healy, Michael R. & Joan B.	1,350.94
Herman, Ruth B.	252.26
Hetherman, Penelope	1,191.37
Hillman-Steele Inc.	110.90
Hoagland, Ralph P. III & Frances	6,693.58
Hopkins, Edward & Judkins, Everett M.	1,102.82
Houghton, Everett Realty Trust	172.69
Howard, Charles H. III	3,074.91
Huey, Lindley	1,556.07
Hunter, Robert E. & Annarae	3,532.07
Hurley, Judith A. & Dunning, Julie A.	2,080.03
Jarest, Dwight D. & Ruelle G.	2,309.97
Jarest, June C.	2,365.82
Johannesson, Mark S. & Ursula D.	2,273.77
Johnson, Peter W.	1,543.53
Johnstone, Malcolm & Nancy	1,834.54
Jones, Timothy W.	532.29
Jordan, Mark E. & Colleen B.	1,032.57
Kaufhold, John A. & Joanne M.	1,168.41
Keaveny, Daniel L. & Paula R.	9,050.38
Keaveny, Paula R.	2,356.80
Keenan, Thomas B.	4,443.23
Keenan, Thomas B. & Linda L.	2,916.73
Kendrick, James S. & Candace C.	3,443.44
King, Sandra S.	660.17
Kirbens, Drew J. & Cheryl A.	2,104.03
Kirkpatrick, Carl F. & Sheila D.	3,214.79
Kneafsey, Jane	4,347.42
Labossiere, Steven	2,827.15
Lakshmanan Tr. & Chatterjee, L.	17.96
Lambert, Mary Jane	1,545.39

Lanthier, Mary E.	448.16
Lapinsky, Stephen A. & Esther J.	2,073.65
LaRoche, Kenneth N. & Wendy L.	1,309.21
LaRoche, Leslie D.	3,099.82
Leedham, Charles & Mary Lee	4,494.32
Lindgren, Linda H.	2,003.39
Lobacki, Edward J. & Barbara G.	2,515.75
Lussier, Archie J. Jr. Est.	3,199.89
Lyons, Sheila	3,541.59
MacDonald, Kenneth John	494.95
MacLaurin, Robert C. & Mason, Kimball L.	2,903.96
MacStay, Raymond L. & Nadia	1,376.08
Magoon, David & Doris M.	1,890.55
Mann, Arthur F. III & Maureen O.	2,689.75
Manz, Robert D. & Beatrice F.	11.74
Maplewood Manse Inc.	11,417.83
Martell, Garrison F. & Cynthia S.	4,646.97
Martin, Robert E. & James J.	4.68
Matthews, Dawn F.	756.41
Matthews, James F. & Mary C.	126.83
McConnell, Margaret E.	1,683.22
McGill, Victor J. & Liora O.	2,826.50
Merrill, Paul A. & Janet B.	9.56
Messina, Richard & Vicky	6,578.62
Millhouse Condominium Assoc.	254.03
Millward, William C. & Ann M.	2,953.75
Momeyer, Thomas E. & Jane	3,534.14
Monkton, Bernice I.	256.59
Moran, Kelly J.	525.73
Morin, Wilfred G. & Catherine M.	2,043.90
Morris, Edgar T. & Dolan-Morris, Janice	136.70
Morris, Robert C. & Ann O. Trst.	4,911.60
Murray, David G. & Nancy O.	254.37
Murray, Joseph D. & Merlene L.	1,824.55
Mutchler, Wayne C. & Danis C.	3,393.63
Myhaver, Bonnie	14.40
Naglie, Edna M.H. & Erle H. II	210.15
Naglie, Patrick E. & Melinda W.	9.17
Nakamura, Atsuko	7,698.46
Nelson, David S. & Julie M.	2,471.77
Noone Falls Inc.	28,375.25
Norman, Gordon K. & Victoria E.	1,482.10
North Peterborough Inv. Corp.	3,095.57
Nutter, Lawrence R.	3,001.89
O'Keefe, George	171.80
O'Neil, Allen T. & Janet	3,657.62

O'Rourke, Daniel & Frances & Bullock, John A. Jr. & Jean M.	8,087.10
Odette, Warren E. Jr.	851.60
Orchard Contracting, Inc.	1,021.92
Orme, Gordon & Judith	2,633.57
Parkhurst, Emma L.	731.59
Patterson, Penney Nichols	1,559.71
Perry, Scott & Brown, Bridgette	321.19
Peterborough Broadcasting Co. Inc.	1,085.79
Peterborough Land Associates	20.98
Picard, Russell H. & Margaret E.	4,077.04
Pirovolisianos, Andrew D.	1,065.68
Prescott Properties Inc.	3,510.57
Rank, Travers L. & Dolores M.	3,408.59
Rantilla, Diane L.	877.68
Rantilla, Geoffrey P.	1,023.62
Rauer, Ronald	390.65
Reynolds, Shawn C. & Tenney, Donna	422.77
Reynolds, Theodore G.	709.09
Ric-Nick's Fitness Center Inc.	2,000.00
Riverside Paving & Excavating	4,964.83
Riverview Real Estate Corp.	62,070.90
Robinson, Donald	630.39
Robinson, Mark C. & Butland, Marlene E.	2,989.92
Robson Realty Trust	3,747.04
Ropiecki, Diane M.	3,014.49
Rossi, Clorinda T.	1,901.20
Russell, James F.	5,141.33
Russell, Peter & Niemi, Oliver	163.69
Salera, Marcia	4,217.55
Sansevieri, Daniel F. & Nancy K.	2,373.84
Schumann, Robert	1,623.11
Shaw, William P. & Elizabeth M.	3,955.68
Shelton, Jean B.	2,378.09
Shepard, Gary M. & Patti A.	3,744.91
Shiarella, John P. & Gjelaj, S.	1,007.09
Sjogren, Patricia M.	1,039.90
Smith, Frank S. & Cheryl M.	1,596.87
Smith, Leo P. Jr.	3,482.14
Smith, Steven F. & Cynthia A.	2,478.16
Stanley, Edward A. Jr. & Mary E.	489.09
Steinert, Robert S. Jr.	379.28
Strapko, William A. & Maureen A.	2,299.95
Sullivan, Bert M. & Lisa H.	1,473.91
Sullivan, Daniel & Monique R.	2,363.19
Sullivan, Elsa M. Revocable Trust	15,512.74
Sullivan, Kelly J.	3,087.05

Suma Realty Trust	23.42
Swanson, Erik R.	1,637.31
Sweet, Linnea Ann & Anthony Blair	1,252.57
Szep-Farr, John Imre	27.87
Taggart, John R.	1,545.65
Taylor, Geoffrey P. & Cornelia S.	443.13
Teixeira, John F. & Lisa F.	1,764.94
Temple Glassworks Trust	2,735.36
Temple Mt. Ski Corp.	4,498.58
Teng Cho Cheng	11.05
Terrell, Constance C. & Ramsauer, Dorothea C.	683.00
Thirty Five High St. Assoc. Inc.	5,385.39
Thomas, Peter S. & Erdmann, Pam	922.94
Thurman, William R. Jr. & Lillie	37.16
Tirone, Gary	908.64
Torrey, David R. & Maria-Paz	2,665.51
Tourgee, John M. & Kelli A.	216.19
Traffie, Ernest E.	306.44
Twin Boroughs Ltd. Partnership	40,629.84
Vorm, Beatrice T.	4,466.76
Waite, Charles F. & Laura A.	1,607.71
Walsh, Daniel H. & Lisa A.	298.31
Ward, Douglas M. & Suzanne L.	614.27
Warpula, Einard M. & Marjorie R.	5,959.07
Waterman, Paul & Helen M.	3,033.08
Webster, Bruce G. Jr. & Annina D.	115.95
Weiner, Joel G. & Kathy L.	661.22
Wetherbee, H.M. Inc.	1,506.15
Whitcomb, Roger L. & Deborah J.	101.33
Whitcomb, Rosamond G.	3,027.44
Whitney, C. Edward	1,110.77
Wigsten, Murray R. Jr. & Karen R.	476.94
Woodward, Barclay J. & Patricia	2,313.88
Worsley, Sara Ann	3,723.62
Yildiz, Asim & Justine	1,642.78
Young, Jane S.	1,377.18
Total Outstanding	\$801,462.08

TOWN CLERK'S REPORT
12/31/93

DOGS: (Receipts)

Licenses Issued 1,744.00

DISBURSEMENTS:

Paid Town Treasurer—Town Share 1,545.50

Paid Town Treasurer—State Share 198.50

Total Disbursements: 1,744.00

AUTOMOBILES: (Receipts)

Permits Issued 419,674.00

DISBURSEMENTS:

Paid Town Treasurer 419,674.00

FILING FEES: (Receipts)

March Town Meeting 5.00

Total Receipts 5.00

DISBURSEMENTS:

Paid Town Treasurer 5.00

MARRIAGES: (Receipts)

Licenses Issued 1,625.00

DISBURSEMENTS:

Paid Town Treasurer—Town Share 273.00

Paid Town Treasurer—State Share 1,352.00

Total Disbursements: 1,625.00

VITAL STATISTICS: (Receipts)

Certificates Issued 11,526.00

DISBURSEMENTS:

Paid Town Treasurer—Town Share 4,901.00

Paid Town Treasurer—State Share 6,625.00

Total Disbursements: 11,526.00

MISCELLANEOUS RECEIPTS:

Fines Collected on Defaulted Checks 225.00

Dredge and Fill 46.88

Articles of Agreement 30.00

U.S. Treas. Fed. Tax Lien 390.00

Title Applications 1,958.00

Uniform Commercial Code 3,393.54

Pole License 10.00

Affidavits 80.00

VSCR 60.00

Total Receipts: 6,193.42

DISBURSEMENTS:

Paid Town Treasurer 6,193.42

Robert A. Lambert
 Town Clerk

TOWN ADMINISTRATOR'S REPORT

The following is a brief summary of activity in departments under my administration during the past year.

Town Office

Our office staff continues to function under an ever-increasing workload and continued lack of space.

It became evident during the course of the year that we would have to conduct a property revaluation in the coming year because all economic factors had become obsolete during the recession.

Town House

Department of Public Works crews constructed new office quarters for the Human Services Department, providing the necessary privacy to comply with state law. In the process, some of the other offices were shuffled about to accommodate the move.

Highway Department

Grove Street from Vale Street to Route 101 was recycled and repaved to rectify a serious drainage and pavement failure problem.

Town crews replaced the entire sidewalk on the easterly side of Concord Street with granite curbing and new pavement.

Over 600 tons of patching materials were placed on town streets to repair damage caused by yet another open winter.

Crews also stone-sealed 9½ miles of streets in the routine sealing program.

Solid Waste

With the installation of riprap and a fence, the old landfill closure was completed, ending an era of dump-and-cover garbage disposal. The project, by utilizing Town DPW crews and local contractors, came in substantially under the engineer's estimates.

The recycling program continues to retain its markets despite a tremendous increase in supply glutting the markets nationwide. Continued diligence in meeting buyers' specifications is the reason we are continuing to sell products while others are having problems.

Trees and Forests

DPW crews removed 19 dead or hazardous trees from roadsides this year, many fewer than in previous years. This allowed crews the time to perform a substantial amount of previously neglected pruning and brush cutting.

Water and Wastewater

A major change in these two departments was implemented this year when Dufresne-Henry Contract Services was employed to operate and maintain the plant operations of the departments. The privatization allows for more timely training of operators in EPA regulations, weekend and vacation coverage, and backup technical expertise. DPW crews continue the responsibility for field repair and installation services.

A major mainline extension was constructed during the summer, as 3,000 feet of both water and sewer were installed along Old Dublin Road from Elm Street to Summerhill Nursing Home under the guaranteed mainline extension policy. Additionally, six new fire hydrants were connected along the way, providing fire protection to the area.

Three new water services were installed this year, bringing the total water hookups to 1,461.

Seven sewer services were connected to the system, which now totals 1,057 users.

In conclusion, I wish to express my appreciation to our excellent Town Office staff: Becky Baldwin, Deanna Atkinson, Dana Hadley and Ron Christian; Highway Superintendent Larry Merrifield, Recycling Manager Phil Germain, and their staffs; fellow department heads; and to you, our valued citizens, for your support and encouragement during the past year.

Respectfully submitted,
John N. Isham
Town Administrator

SELECTMEN'S REPORT

The year of 1993 was a very productive year for the Board. In March we welcomed Mrs. Elizabeth Thomas to the Board. Elizabeth is the first woman to serve on the Board in many years.

A review of the Town employment practices was undertaken; this resulted in having the New Hampshire Municipal Association survey our wage classifications. Some personnel policies were changed and some new ones were written.

The Board, with the able assistance of former Selectman Mert Dyer, and Town Counsel Richard Fernald, continued to negotiate an agreement for the closing of the former Town Dump, on the Starkweather property. It is hoped that 1994 will see this goal realized.

We were saddened by the sudden passing of our popular Town Clerk, Mr. Frank Hobson. We extend our deepest sympathy to his family.

We wish to thank all of our Office staff, and past and present Town Clerks, Town Clerks from other area towns, who helped so very much during this period of adjustment. Robert Lambert offered to fill this post until March. We hope he will be a candidate for this office. He has done an excellent job in a very difficult time.

We extend our heartfelt thanks to all department heads and Town employees for an outstanding job in 1993. Without your dedication we would be unable to provide such an excellent level of service to the residents of the Town of Peterborough.

The Board of Selectmen

Gordon L. Kemp

Jefferson K. Allen

Elizabeth M. Thomas

REPORT OF THE RESULTS OF TOWN MEETING 1993

Article 1. Choose Town Officers. (By official ballot)

Article 2. Zoning Ordinance amended as proposed by Planning Board and others. (By official ballot)

Article 3. Building Code amended as proposed by the Planning Board and others. (By official ballot)

Article 4. Moved by Selectmen for authorization to borrow the amount of \$236,825.00 for the purchase of a pumper truck and ambulance for the Fire Department. (By ballot, $\frac{2}{3}$ majority required) *Passed.*

Article 5. Moved by the Selectmen to authorize to borrow the amount of \$1,500,000 for pollution abatement purposes at the former Starkweather property on Route 202. (By ballot, $\frac{2}{3}$ majority required) *Passed.*

Article 6. Moved by the Selectmen to authorize on behalf of the Town to indemnify and hold harmless from any claims, liability or orders by any federal, state or local government or private party, any potentially responsible parties who may have used the former Starkweather landfill on Route 202-North and further authorize the Board of Selectmen to negotiate a settlement with such potentially responsible parties and accept any funds that may be generated by said settlement to be used for pollution abatement purposes at the said former Starkweather landfill. *Passed.*

Article 7. Moved by the Selectmen to authorize the Board of Selectmen to settle any litigation with New Hampshire Ball Bearings, Inc. and Eastern Mountain Sports, Inc. and other involved parties concerning the use and pollution of the former Starkweather landfill on Route 202-North now owned by Eastern Mountain Sports, Inc. *Passed.*

Article 8. Moved by the Selectmen to authorize the Selectmen to settle any litigation or proposed litigation with New Hampshire Ball Bearings, Inc. and any potentially responsible parties who may have used the Town balefill and recycling center and Town land adjacent thereto situated on the Scott Mitchell Road. *Passed.*

Article 9. Moved by the Selectmen to authorize the Board to raise and appropriate the sum of Ninety-Four Thousand Dollars (\$94,000) to be used in combination with the Forty-Seven Thousand Dollars (\$47,000) from the 1992 Town Meeting to purchase the Popular Associates land in North Peterborough adjacent to land of Eastern Mountain Sports. *Passed.*

Article 10. Moved by the Selectmen that the Town vote to accept the reports of Agents, Auditors and Committees of Officers heretofore chosen as published in the Town Report. *Passed.*

Article 11. Total appropriation under this article \$3,038,321.00 for Town Departments. *Passed.*

Article 12. Moved by the Selectmen to raise and appropriate the sum of Three Hundred Thirty-Four Thousand Seven Hundred Sixty Dollars (\$334,760.00) for the payment of the Town debt and interest: Cemetery, \$106,500; Balefile Closure, \$104,000; Pollution Abatement, \$124,260. *Passed.*

Article 13. Moved by the Selectmen that the Town vote to authorize the Selectmen and Town Treasurer to borrow in anticipation of collection of taxes for the current municipal year and to issue in the name and on the credit of the Town negotiable notes therefor, said note to be paid in the current municipal year and to raise and appropriate a sum not to exceed Fifty Thousand Dollars (\$50,000) to cover the interest on the notes. *Passed.*

Article 14. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Four Thousand Eight Hundred Fifty Dollars (\$4,850) to replace a 1988 pickup truck for the Public Works Department. *Passed.*

Article 15. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Sixteen Thousand Five Hundred Twenty-One Dollars (\$16,521.00) to purchase a one-ton dump truck with plow for the Highway Department. *Lost.*

Article 16. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Twenty-Four Thousand Dollars (\$24,000) to replace a deteriorated sidewalk on the easterly side of Concord Street. *Passed.*

Article 17. Moved by the Selectmen that the Town vote to accept and use from the State of New Hampshire approximately One Hundred Seven Thousand Seven Hundred Seventeen Dollars (\$107,717.00) in Highway Subsidy monies restricted to Highway construction or reconstruction. *Passed.*

Article 18. Moved by the Selectmen that the Town vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to repair the cupola windows at the Town House. *Passed.*

Article 19. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Thirty-Five Thousand Eight Hundred Sixty-Eight Dollars (\$35,868.00) to purchase two cruisers for the Police Department. *Passed.*

Article 20. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to provide Hepatitis B vaccines and pre-exposure rabies vaccines for the Police Department. *Passed.*

Article 21. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to make renovations and internal relocations within the Town House, to bring the Human Services and other offices into compliance with Codes. *Passed.*

Article 22. Moved by the Selectmen that the Town vote to instruct the Moderator to appoint a committee of five citizens to investigate the space needs of the Town offices and Police Department and to report their findings to the Selectmen by November 1, 1993 and to further raise and appropriate the sum of Three Thousand Dollars (\$3,000) for expenses that may be incurred in the course of this study. *Passed.*

Article 23. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Thirty-Six Thousand Dollars (\$36,000) to construct a building for general recreational use at Adams Playground. *Passed.*

Article 24. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Fourteen Thousand Seven Hundred Ninety-Nine Dollars (\$14,799) to repair and cap the walls at Putnam Park. *Passed.*

Article 25. Moved by the Cemetery Trustees to pass over this article. *Passed.*

Article 26. Moved by the Selectmen that the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) to purchase a portion of the Yankee Publishing, Inc. parking lot, off Depot Street. *Lost.*

Article 27. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Twenty-Two Thousand Dollars (\$22,000) for repairs to a portion of the Yankee Publishing, Inc. parking lot, off Depot Street. *Passed Over.*

Article 28. Moved by the Selectmen to pass over this article. *Passed.*

Article 29. Moved by the Selectmen to pass over this article. *Passed.*

Article 30. Moved by the Selectmen that the Town vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to aid the effort of Monadnock Business Ventures, Inc. (a local non-profit economic development corporation) to coordinate regional economic development planning and to bring new businesses to the area. *Passed.*

Article 31. Moved by the Selectmen that the Town vote to rename Aimless Street to Whiton Lane. *Passed.*

Article 32. Moved by the Selectmen that the Town vote to enact an ordinance, pursuant to the authority of RSA 31:40, to license and regulate taxi cabs. *Passed.*

Article 33. Moved by the Selectmen that the Town vote to authorize the Board of Selectmen, pursuant to RSA 31:95b, to apply for, accept, and expend without further action by the Town Meeting, money from the State, Federal or other governmental unit or private source which becomes available during the fiscal year provided (1) such funds shall be used only for legal purposes for which a Town may appropriate money, (2) the Selectmen hold a prior public hearing on the action to be taken, and (3) the action shall not require the expenditure of other Town funds except those funds lawfully appropriated for the same purpose. *Passed.*

Article 34. Moved by the Selectmen that the Town vote to authorize the Library Trustees, pursuant to RSA 202-A:4-c, to apply for, accept, and expend without further action by the Town Meeting, money from the State, Federal or other governmental unit or private source which becomes available during the fiscal year provided that such funds shall (1) be used only for legal purposes for which a Town may appropriate money, and (2) not require the expenditure of other Town funds. *Passed.*

Article 35. Moved by the Selectmen that the Town vote to authorize the Board of Selectmen to accept on behalf of the Town, gifts, legacies and devices made to the Town in trust for any public purpose, as permitted by RSA 31:19. *Passed.*

Article 36. Moved by the Selectmen that the Town vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the Town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting any such gift, and the acceptance shall not bind the Town to raise, appropriate or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property. *Passed.*

Article 37. Moved by the Selectmen that the Town vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. *Passed.*

Article 38. Moved by the Selectmen to adjourn the 1993 Town Meeting. *Passed.*

FIRE AND AMBULANCE REPORT 1993

The Peterborough Fire Department consists of one Fire Chief, two Deputy Fire Chiefs, one Ambulance Coordinator, one Captain, two Lieutenants, and 32 firefighting and emergency medical personnel. The Department provides fire, rescue and emergency medical service to Peterborough and Sharon. Emergency ambulance service is also provided on a regular basis to Dublin, Francestown, Greenfield, and Hancock. The Department also provides and receives mutual aid for fire, rescue, and emergency medical services with area communities through the Southwestern New Hampshire District Fire Mutual Aid System.

Operations

The Department responded to 773 incidents in 1993, of which 574 were for emergency medical services.

Incidents

Fires inside structures (includes chimneys)	20
Vehicle fires	7
Brush/grass fires.....	7
Outside leaks/spills with fire	3
Other outside fires	3
Emergency medical service	574
Extrication/rescue (motor vehicle accidents).....	36
Other rescue.....	3
Leaks/spills, no fire	4
Electrical hazards	7
Service calls	3
Good intent calls	12
Malicious false alarms	8
Unintentional false alarms	64
Mutual Aid (non-medical)	22

Emergency Medical Services by Town

Peterborough	323
Dublin.....	63
Hancock.....	60
Greenfield	49
Francestown	40
Sharon	9
Jaffrey	6
Temple	2
Harrisville	2
Antrim	2
Lyndeborough	2
Wilton.....	1
Emergency Transfers	15

Fire Safety and Public Education

The Department continued its fire safety education efforts in schools and day care centers. During Fire Prevention Week, members visited the elementary and middle schools to present programs for the students. The Department's Open House that week featured fire extinguisher demonstrations and distribution of public safety education materials.

Emphasis on properly operating smoke detectors in residential property, and sprinklers in larger buildings, is a priority of the Department. The Department is happy to provide fire safety information to individuals or groups on request by calling 924-3211.

Training and Education

Monthly drills on basic firefighting and rescue techniques were held under the direction of the Deputy Chiefs. Topics covered included municipal hydrant operations, water rescue, wildland fires, vehicle extrication, ventilation, dry hydrant operations, and gas emergencies. Guest instructors presented classes on automatic sprinklers and sexual harassment in the workplace.

A multi-town drill was held in June using mutual aid tankers as well as Peterborough apparatus to operate a tanker shuttle from a static water source to a "fire scene."

Several members completed extensive training on pumps and hydraulics in order to qualify as apparatus operators.

Officers' training consisted of additional monthly sessions which included pre-fire walk-throughs of larger buildings, review of equipment inventories, evaluation of rural water supplies, and a review of the municipal water system.

Emergency medical personnel participated in classes and seminars in-house and elsewhere in order to maintain and upgrade their certifications in various medical skills. Guest instructors were utilized for various topics, including sports injuries, patient assessment, and pediatric emergencies. Substance abuse cases and cardiac emergencies were among topics covered by Department presenters. With the assistance of the Monadnock Hospital Emergency Department, the majority of medical personnel have achieved and maintained certification in the use of automatic heart defibrillators.

Many members of the Department spent additional time attending classes and seminars to further improve their skills. Several members achieved advanced levels of Firefighter certification in accordance with state and national standards, while others became nationally registered Emergency Medical Technicians, increasing the number of members who have attained these levels of training.

The Department supports and encourages participation in the Meadowood Fire School and other continuing education programs in fire, rescue and emergency medical services. These programs enable the participants to maintain and upgrade their skills and to bring knowledge back to their fellow members.

The Department also served as the host site for auto extrication, advanced first aid, and forest fire locating classes put on by independent trainers for area personnel.

Apparatus and Equipment

A new ambulance and pumper were purchased and placed in service to replace obsolete units. Both of these purchases were extensively researched by committees whose work is obvious from the results on hand. The pumper and ambulance will serve the public in an efficient and cost-effective manner for many years to come.

A portable gasoline-powered pump was placed in service for forest fire and emergency dewatering operations with the assistance of a state/federal matching funds program.

Through generous donations from the community, an automatic heart defibrillator and a cellular phone were purchased so that both ambulances now have cardiac defibrillation capability and telephone communications with the hospitals.

Firefighter health and safety continued to be a priority. The phased replacement of turnout gear was completed so that all members are now outfitted in accordance with nationally recognized standards. Replacement of obsolete self-contained breathing apparatus continued, with five new units placed in service.

With the assistance of the Monadnock Hospital, a program for medical evaluation of all personnel is being developed to conform with national standards and the recommendations of the Town's insurance carrier.

Station

Department members graded and reseeded the lawn with loam donated by a local business.

The oil burner was replaced with a modern unit as a step to increase the energy efficiency of the building. As funds permit, other energy-saving projects will make the building more cost-effective to operate in the future.

Rural Water Supplies

With financial, design, and construction assistance from neighbors, a "dry" hydrant was installed on Gulf Road near Slab Road to address firefighting needs in the area. The Department is evaluating water sources in several areas outside the municipal hydrant district and will be promoting the installation of dry hydrants, cisterns, and other water sources in the future.

Support Activities

The Auxiliary continued to support Department operations with many hours of donated time at emergencies, training, and other Department activities.

The Explorer Post was very active with the Department, participating in training, emergency operations, and a variety of other activities throughout the year. One Explorer graduated into full membership in the Department.

In closing, we would like to recognize the retirement of Firefighter Harold Gillette after 22 years of service to the Town.

We would also like to extend our thanks to the many people and organizations who assisted us throughout the year. The help of the other Town departments and officials is most appreciated in day-to-day business, risk reduction activities and emergency operations. The support of the citizens of Peterborough, through tax dollars and contributions to our fundraisers, is gratefully received. Community support and pride in the service provided are the greatest motivators for our members. The cooperation of the businesses who enable their employees to serve the public by responding to calls during work hours is essential to the success of the Department.

Last, but certainly not least, we thank the families of Department members. They adjust to the thousands of hours put in, often at inconvenient times, and continue to support the commitment of the men and women of the Department.

Stephen A. Black, Fire Chief
Bradley Winters, Deputy Fire Chief
Ronald Stickney, Deputy Fire Chief
Ted Jarest, Ambulance Coordinator
Ronald Bowman, Captain
Michael Maguire, Lieutenant
William DeCoste, Lieutenant
The Men and Women of the
Peterborough Fire Department

1993 REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

During calendar year 1993, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were campfires left unattended, unsupervised children, and debris fires that escaped control. All of these fires are preventable, but ONLY with your help!

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, *without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done.*"

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1993 and participated in many fire prevention programs. This year, the nation is celebrating Smokey Bear's 50th anniversary. The State of New Hampshire Forest Protection Bureau will be working with many communities to spread the fire prevention message — "Remember . . . Only **YOU** can prevent forest fires. Fire prevention is the most cost-effective fire suppression tool. Please be careful around fires and help us and our communities have a fire safe year.

"REMEMBER . . . SMOKEY HAS FOR FIFTY YEARS!"

Forest Fire Statistics — 1993

	<i>State</i>	<i>District</i>	<i>Town of Peterborough</i>
Number of Fires	545	219	—0—
Acres Burned	224	78	—0—

Bryan C. Nowell
Forest Ranger

Stephen A. Black
Forest Fire Warden

1993 POLICE REPORT

The police department saw an increase in calls for service this past year of over 800. The men and women once again proved their professionalism and worth day in and day out. The department showed itself to be a full-service agency, dealing with numerous matters: from serious criminal investigations to minor requests for service. The police department is the only on-duty, 24-hour agency within our town, and therefore we handle all types of requests for assistance.

Once again, the men and women attended numerous training sessions provided in-service by department personnel, New Hampshire Police Standards & Training courses, as well as several federal courses. Training hours totaled 1,014 for the personnel in an attempt to upgrade their knowledge and provide new training. This is all done with you, the citizens, in mind. The properly trained officers provide a more professional service to the community.

1993 saw the police department take on two new programs to assist us in being the department that all of the citizens can be proud of. We took on the task of becoming an accredited department within the state. This involves upgrading our rules and regulations and standard operating procedures to bring the department in line with standards set by New Hampshire Police Standards & Training. By doing this, we will increase employee confidence as well as citizen confidence in our department. Liability insurance costs will either be contained or decreased after accreditation. There will be state-of-the-art guidelines, practices, and coordination with neighboring agencies and other parts of the criminal justice system.

The second program initiated this year was a citizen contact program. This program involves a supervisor contacting a citizen to elicit comments as to the way the department handled the call from several different criteria. This information is then provided to the staff for any corrections that are necessary, either to the personnel or to our policies. These are but two of the ways that we attempt to give you, the citizens, the type of department that you desire, deserve, and one you can be proud of.

Rabies became a household word in Peterborough this past year. This disease was non-existent in our area before last year. The officers attempted to educate the public about rabies, the prevention and precautions they needed to take. Our personnel responded to 463 animal complaints, compared to 295 the previous year. This was mainly due to the public's concern for stray or sick-looking animals. The officers were all inoculated against rabies this past year to safeguard them in dealing with this type of situation.

The police department is manned 80 hours a week by two very professional and trained dispatchers. During this time in the past year, they answered 699 9-1-1 calls, of which 295 were bona fide emergency calls. The 9-1-1 emergency phone service has been extremely successful in getting emergency information where it is needed for quick response. The police department strongly suggests that the citizens acquaint themselves and their children with this service and obtain the 9-1-1 stickers for your homes.

In June of this past year, I was elected as President of the New Hampshire Association of Chiefs of Police. This was definitely an honor for me, but I also accepted the position on behalf of our community. We in the Police Department are extremely fortunate for the assistance and support we receive from you the citizens, the Selectmen, Town Department Heads and Town employees, and we thank you. To my men and women of the Department: For all of your hard work, professionalism, and cooperation, concern and support, I thank you from the bottom of my heart. It is you who make this department what it is today. Thank you.

ITEMS	1993
Log Entries	7,876
Alarms	351
MV Lockouts & Citizen Assists	1,140
Burglaries	41
Assaults	41
Criminal Mischief	105
Criminal Trespass	26
Thefts	122
Sexual Assaults	7
Child Abuse	13
Traffic Accidents	293
Fatal Traffic Accidents	1
Animal Complaints	463
Juvenile Complaints	123
Vacant Property Checks	1,163

Respectfully submitted,
Q. R. Estey, Jr.
Chief of Police

HEALTH DEPARTMENT REPORT

Failed septic systems and lead paint complaints continue to be a problem in our town. This department has worked with the State Lead Enforcement Officers on two major lead complaints. This is the last year in which the Town will be involved in the process. The State will take this over next year.

Three failed septic systems have been inspected and corrected, as required by law.

We have made one day care inspection this year; all other licenses are current.

Other complaints investigated were:

Unsanitary dumpster — 1

Dog bite — 1

Flea infestation in apartment — 1

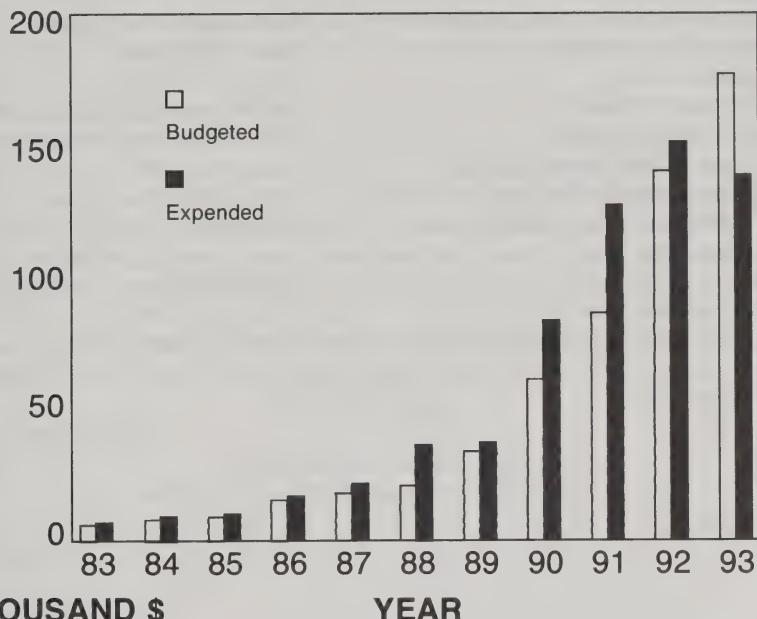
House closed as unfit for human habitation — 1.

Rabid raccoons continue to be a factor to be aware of. Sgt. Guinard, our Animal Control Officer, Selectman Elizabeth Thomas and myself attended a meeting at the State Health Office regarding the rabies problem within New Hampshire. This meeting explained details of the hazards and procedures when in contact with an infected animal. If you see an animal in the daytime hours acting strangely, do not approach it; please call the Animal Control Officer at the Peterborough Police Department.

Respectfully submitted,
James W. Lenane
Health Officer

DIRECT AID BUDGET

1983-1993



This report reflects our state economy and its problems with the recession recovery. The chart shows an increase in 1993 direct aid expenditures as was expected. However, I think it shows that we are beginning to better our situation. The hours worked on the welfare program totaled 1,238 in 1993, compared to 2,393 in 1992. This reflects the fact that we have fewer unemployed men and *more* unemployed single mothers with children under the age of 6, who cannot be required to work on the program.

Analysis of our total figures also reflects an increased cost of utilities and medication over previous years. The fuel assistance program helped 61 families totaling 660 people, or 3.05% of the population of Peterborough in 1993, for a total dollar amount of \$23,456.00. There is an increase of 15.71% to the poverty level. This may be a Town responsibility if Congress does not renew the program.

In addition to our Food Pantry, we have started a clothing distribution center under the supervision of volunteer Rosemary Francona, in the old Town House kitchen. Clothing is given free of charge to all recipients. We hope to acquire larger quarters in the future. Both the Food Pantry and the clothing shop are carried on at *no* cost to the taxpayers.

My hearty thanks to the following individuals and organizations, who have helped us carry on by giving us time and money to the effort:

A&FM Lodge of Masons #26	Rosemary Francona
Union Congregational Church	Isabelle Miller
Kiwanis Club	Betsey Bernier
St. Peter's Church	Herbert and Edna Randall
Unitarian Church	Mr. and Mrs. Gilborn Duval
Mr. and Mrs. Walter Jones	John Farrell
Congregational Church Fellowship	The Jazzercise Class
Mr. and Mrs. Raymond Smith	Richard Ozenich
Contoocook Valley Board of Realtors	Rosemary Crawford
Betsey Ingersoll	Alfred Whitney
Norma Whitney	

In addition, my thanks go to Mr. John Isham, the Selectmen of Peterborough, and to our Town House staff, who have been so helpful this past year.

James W. Lenane
Human Services Director

CODE OFFICE REPORT—1993

Eastern Mountain Sports broke ground for its 15,048-square-foot Phase One addition. This two-story addition will be primarily used for additional office space. By the year 2000, Phases Two and Three should be completed, if all goes as planned, with another 57,000 square feet being added for additional office and warehouse space.

There appears to be a need for a Housing Code in Peterborough for the safety and welfare of tenants of residential rental units. We continue to get complaints about substandard living conditions, that under the current Peterborough Code has no protection for these tenants.

Keeping Temporary Signs for Special Commercial Promotions in compliance with the Town's Sign Ordinance continues to be a problem. Under current Code, a filing fee of \$10.00 is required for registration of these signs that are permitted for 50 days per year. The consensus of the business community is that more than 50 days per year is needed.

In closing, I would like to express my appreciation to the Town Office Staff, fellow department heads and to you, the citizens of the Town of Peterborough, for your continued support and understanding this past year.

1993 PERMITS

BUILDING PERMITS

Type Construction	No. of Permits	Est. Cost
Single Family	8	\$ 869,000
Multi-family	0	0
Commercial Buildings	0	0
Industrial Buildings	0	0
Residential Remodeling	61	878,101
Commercial Remodeling	21	707,500
Industrial Remodeling	4	1,033,000
Total	94	\$3,487,601

DEMOLITION PERMITS

DEMOLITION PERMITS	5
EXCAVATION AND FILL PERMITS	16
SIGN PERMITS	32
TEMPORARY SIGN REGISTRATIONS	23

The total revenue generated from permits for 1993 was \$9,042.00.

Respectfully submitted,
Thomas W. Weeks
Code Enforcement Officer

LONG RANGE PLANNING COMMISSION 1993 REPORT

The principal goal of the Long Range Planning Commission (LRPC) is "to provide an orderly process to keep growth planning of Peterborough current." It reports to the Planning Board and its authority is limited to that of advice and recommendation to voters and Town boards and officers. 1993 activities are as follows:

Completed the *Long Range Land Use Planning Guide—Northeast Area* of Peterborough. This is the second of a five-part series of detailed land use studies of the entire town, which serve as reference material for recommendations and future planning. The previous issue covered the Southwest quadrant. They are produced at a rate of about one per year. The 1994 study is expected to cover the Central region, which includes the village. This is timely as there is extensive discussion of "downtown revitalization" at this time.

Members of the LRPC have participated in the Community Renaissance program sponsored by the University of New Hampshire Office of Economic Initiatives. This is a program directed at sponsoring area cooperation for economic development.

The LRPC is represented on the Southwest Region Planning Commission's Transportation Advisory Committee to provide and receive information relative to future planning and to incorporate Peterborough's plans in the overall area planning.

The LRPC is concerned about Peterborough's overall economic planning and is currently trying to serve the function of focusing the activities of various interest groups to establish appropriate leadership. We invited representatives of several groups to the LRPC November meeting and as a result the LRPC is preparing a draft proposal for consideration by the groups. Depending upon our progress, this may result in a warrant article for voter consideration at Town Meeting March 1994.

The LRPC meets the first Monday night of each month at 7:00 p.m. in the Town Library. Public comment is welcomed. The Commission uses the professional consultation of Karen Cullen and is grateful for this service.

Respectfully submitted,

Richard Buxton	Lawrence Kemp	Edgar Morrow
Peter Forssell	Raymond MacStay	Robert Winkler
Walter Jones, Chairman	Norman Makechnie	David Weir

RECREATION REPORT 1993

Primarily due to Liz MacEachran and Craig Hicks' unyielding perseverance and dedication to young people, the PRD saw the construction of a new Arts & Crafts Building for Adams Playground. This building was the site of constant summertime cultural events and has served as the perfect warming center for wintertime enthusiasts.

While acknowledging individuals committed to young people, the PRD is again indebted to Chris Williams for donating so generously toward further improvements of Adams Playground's ice hockey facility. Portable boards, encircling the rink, were installed in late November. The hockey rink will continue to serve the community as a general ice skating facility as well.

The Peterborough Recreation Committee is grateful to the Peterborough Lionesses for their vision, kindness and generosity in spearheading the expansion of recreational opportunities for young people at Adams Playground. Because of their commitment to youth, Adams Playground now has three outdoor basketball courts, all of which are lighted for nighttime games.

The PRC also wishes to thank Debby Giaimo and Doug Viles for their generous contributions to Peterborough's Friends of Recreation. Their gifts were used for office (typewriter) and ice skating (signs) items respectively.

The PRC's sincerest gratitude is also extended to Jeannette Walker for her generous donation to the Peterborough Recreation Department on behalf of Hazel Goyette, whose recent passing saddened the entire recreation community of Our Town.

The PRC deeply appreciates the anonymous donation which led to major improvements to the two practice tennis court facilities on the north side of the four tennis courts at Adams Playground.

New Program Director Kristen Wetzler completed her first year with rave notices. Her creative planning, work ethic, organizational skills and general demeanor with children and adults alike has been exemplary.

Glori B. Luebberman, who is the PRD's part-time Arts & Crafts and Children's Theatre Coordinator, has been nothing short of outstanding in all of her contributions to the PRD. She accentuates the "positive" in all of her working endeavors.

With assistance from Library Staff member Joan Butler, both Ms. Wetzler and Glori B. have introduced diversified and wholesome program opportunities for children and adults of all ages.

Robert Wilder replaced the irreplaceable Homer Paradise as Maintenance Foreman and his contributions to the park system have been immense. Mr. Wilder has been more than generous with his time and has continued with the tradition of keeping Adams Playground a clean and safe place for children to gather and play.

Program Volunteers continue to be the "life-line" to successful programming within the PRD. Hence, the PRD extends its utmost gratitude to those special "friends of recreation," Town and school officials, as well as the many business sponsors for their "low profile" allowing Our Town to take another giant step recreationally.

Respectfully,
Roland Jutras, Director

CONSERVATION COMMISSION REPORT 1993

This year, the Peterborough Conservation Commission has focused its attention on the properties for which it has responsibilities.

The commission manages 11 town-owned properties totaling 710 acres. We have contracted with the New England Forestry Foundation (NEFF) to help devise a strategy for multiple use of these lands including wildlife habitat, recreation and timber production. In accordance with the 10-year management plan NEFF developed, we completed a selective timber harvest on the 145-acre Walcott land this year. This was primarily a timber-stand improvement cut concentrating on thinning and removal of diseased trees. The commission was pleased with the outcome of this harvest and in December our efforts were recognized by the Society for the Protection of New Hampshire Forests designating the Town of Peterborough as a Certified Tree Farm.

In 1994 we plan to do a similar cut on the Kane lot off East Mountain Road to encourage the growth of hardwood by selective cutting. It may be possible to open up some viewscapes along the Raymond Trail. Upon completion of this harvest the commission will have accomplished all the NEFF recommendations for immediate implementation.

The Con-Com also has responsibility for land that has been placed under conservation easement. When a landowner places a conservation easement on his land, a conservation organization of some sort is legally charged with overseeing the property to ensure that the terms of the easement are upheld.

The Peterborough Con-Com has been granted easements on 15 properties totaling hundreds of acres. Since these easements are "in perpetuity," it is important that accurate records be kept and we hired Antioch graduate student Jeff Osgood to help put them in order. Thanks to Jeff, we now have accurate records including copies of deeds, easements, maps and descriptions of the properties—plus photographs from the ground and from the air—all in one place. Yearly monitoring of these properties will ensure that the records will remain current.

Convinced that conservation is an important part of town planning, the Con-Com has tried to help the town work toward a consensus of what the town should be. Toward this end, in June '93, the Peterborough Conservation Commission sponsored the Civic Profile Project. And, to help educate all of us in what enlightened and sophisticated planning can be, the Con-Com—in conjunction with the Peterborough Chamber of Commerce—invited distinguished planners Peter Ryner of Keene and Phil Herr of MIT to speak to the planning board at public hearings.

Respectfully submitted,

Ann Eaton	Richard Estes	Elaine Holden
William Kennedy	Peter Morin	George Sterling
David Stephenson, Chairman		

LIBRARY DIRECTOR'S REPORT, 1993

As a New Year begins, it is a good time to reflect on the activity of the Peterborough Town Library. The trustees took stock in January by reviewing the five-year plan established by the Long-Range Planning Committee. Its focus was on the reference and popular reading collections. Our goals were met by the updating of reference materials, the introduction of CD-ROM technology, and the increased turn-around time from book order to patron.

Spring saw some refurbishing of the library, through the generosity of individuals. Gifts in memory of Robert Johnson included new hardwood chairs and tables for the children's room. The family and friends of Jack VanDusen contributed an oak roll-top desk for the reference room, in his memory, while memorial gifts for library trustee Bob Manz purchased a new slat wall system to organize and display the library's video collection. A memorial gift plaque honoring donors was inscribed and hung near the library's entrance. Braille tactile signs were added throughout the building.

Longer days brought programs. A successful open house to celebrate National Library Week was held April 21 in conjunction with the Chamber of Commerce After Hours. The delicious refreshments were provided by Latacarta, and donated by the Friends of the Library. Joan Butler, children's librarian, collaborated with Glori B. Luebberman of the recreation department to produce three first-rate puppet shows, playing to standing-room-only crowds during school vacations. After-school art classes were offered to students free of charge. The Monadnock Artists' Alliance offered drawing, calligraphy, sculpture and watercolor. The UNH Extension Service attacked spring fever with its evening series on gardening.

Honors came to the library on its 160th anniversary. Proclamations from the Governor and the House were proposed by Mert Dyer and Stan Peters, and accepted by Library Director Ann Geisel, who was recognized by the Greater Peterborough Chamber of Commerce as a Business Leader, and named to serve on the New Hampshire State Library Advisory Council.

CD-ROM technology was purchased through a matching grant: \$3,000 in hardware from LSCA funds and \$3,000 in software, courtesy of the Friends of the Peterborough Library. The staff was trained on these new databases: Granger's Index to Poetry, American Business Directory, Info Trac Magazine Index, and Morningstar Mutual Funds—just before lightning struck. A large pine on the corner of the building succumbed, and lightning came through the modem to wreak havoc with the system. The patient efforts of Compucare restored the system at no cost to the library.

School bells rang and fall saw the library opening on Sundays again, under the able direction of volunteer coordinator Jeff McGillivray. The trustees of the library and the New Hampshire Humanities Council provided library patrons with a moving program about the plight of the homeless: "Comfort Me With Apples." The Community Improvement Committee of NEBS made a gift to the library. Library staff went back to school for Effective Reference Training. Judy Garabrant was chosen as an alternate trainer for the state. Ann Geisel accompanied her to a Managers' Workshop; Linda Kepner partnered Judy at training sessions; Annagreta Swanson and Judy Page completed staff support workshops. Joan Butler began her second successful year sharing storytelling activities with teachers, students and members of the library family at Peterborough Elementary School.

The Friends of the Peterborough Library held their "best ever" book sale in October, netting more than \$2,000 to benefit the library. Their brown bag luncheons continue to draw record crowds. Talk about crowds—every inch of the carpet was covered when Odds Bodkin, renowned storyteller entertained children and their parents in November. This exciting event was cosponsored by the Toadstool Bookstore. The Toadstool has also been kind enough to provide books for the Library Director's Book Talks. During the past year, Ann Geisel has spoken to clubs, Friends of the Library, nursing homes and service organizations.

The Library of America awarded the Peterborough Library a grant for \$350 of handsome new editions of the classics. The New Hampshire Humanities Council again provided funding for a three-part lecture series on the Anasazi Indians by Professor Stephen Cernek. "In Search of the Ancient Ones" proved to be one of our most popular and well-attended programs.

Traditionally, a sluggish economy causes an increase in library usage. This has been true here for the past several years. The circulation of library materials hovers around the 90,000 mark. The gift of new books from library patrons allowed us to add eight percent more books; a special thank you to Mr. and Mrs. Abe Collier. All the large-print books added in 1993 were donated by Mr. George Grimshaw and an anonymous friend. Requests for interlibrary loan books have increased nine percent over last year—some coming from as far away as Canada and Hawaii.

Chris Tarrio, our weekend assistant, left to take a full-time library job in the area. Margaret Priest, Serials Librarian and long-time library colleague, retired in December. They will both be greatly missed.

Thank you one and all, for making this a most successful year!

Respectfully submitted,
Ann Geisel
Library Director

1993 PLANNING BOARD REPORT

The Peterborough Planning Board conducted many public hearings and deliberative meetings, for the purpose of discussing the town's future zoning as well as the monthly business of processing applications. The membership of the board changed with two new members: Elizabeth Thomas as Ex Officio, and George Sterling as a regular member. The Board continued to contract with Karen M. Cullen, Planning Consultant, for her services of development review, review and amendments to the land use codes, and general planning assistance.

The town voted in March of 1993 to adopt numerous amendments to the following Peterborough Codes: Zoning, Building, and Mobile Home Park. These were primarily to clarify the existing regulations, in a few cases to loosen the regulations, and in a few cases to tighten them to allow the town to be better able to meet its goal of protecting the rural character of the community.

There was little development activity in Peterborough in 1993, with only three site plan approvals (all of which were for expansion of existing buildings); one subdivision approval to amend an existing subdivision by changing the location of the driveways; one subdivision approval creating two lots (one new lot); and one subdivision application was denied due to incomplete information. In addition, the RiverMead retirement community project was presented to the Planning Board in an informal meeting; they expect to apply for site plan review in 1994.

The Minor Site Plan Review Committee was kept busy throughout the year, approving all 17 applications that were submitted. This committee is working well to streamline the application process for those people who need to make minor modifications to their buildings or sites, eliminating the need to go before the entire Planning Board. It saves time for both the applicant and the Planning Board. Sitting on this committee are Butch Walker, Chairman and member from the Planning Board; Dick Ozenich as Alternate Planning Board member to Mr. Walker; John Isham, Town Administrator; and Thomas Weeks, Code Enforcement Officer. Mrs. Alexander sat as secretary for these meetings, and Karen M. Cullen, Planning Consultant, sat as reviewer and advisor.

The publication "An Applicant's Guide to Development in Peterborough" was updated by Mrs. Cullen, and is available at the Town House. This document gives a quick summary of what codes an applicant must comply with and how to go through the application process for various types of development in Peterborough.

The Planning Board formed a citizen committee late in 1992 to study the existing zoning district designations in Peterborough and to make recommendations to the Board for amendments to enable the town to continue to grow along with the rest of the region and state. This group met for many weeks, holding lively discussions and debates, and the result was the publication "Community '94: A Plan For Growth." This document included 15 different proposals which the group was recommending to the Planning Board for their consideration for amendments to the zoning districts and code. The report was received with much interest; many people were supportive of the recommendations and many were not. The Planning Board held four public input forums in the fall, in order to get a feeling for what the citizens of the town thought about it. They also held deliberative sessions to discuss the recommendations, the public input, and to decide what they felt was the best manner in which to proceed with the issues. Of the 15 recommendations, four have been considered by the Board for town vote in 1994, the remainder will be discussed further for possible vote in 1995 or beyond.

The Community '94 project has brought to the forefront the unavoidable issue of what does Peterborough want to be in the future. It has stirred controversy, debate, and much public interest in rezoning, revitalization, and redevelopment issues. In order to grow and remain balanced, the town must encourage non-residential as well as residential development, and for that to happen, it is necessary to make some changes to the zoning districts as they now exist. That is what the Community '94 project has started, and the process will continue for years. The growth and development of a community is always changing, and the town must continue to examine the zoning code and change it when necessary to accommodate and control that growth.

The Planning Board, as always, encourages your participation at public hearings, whether they be for subdivisions or site plan applications, or for the broader issues of rezoning and future growth of the community. The Board holds public hearings for applications on the second Monday of each month, and deliberations and work sessions on the third Monday of each month; both meetings are held in the Meeting Room of the Town House at 7:30 p.m. We ask that you attend the hearings and let your voice be heard!

Finally, the Planning Board would like to extend its sincere thanks to Mrs. Patricia Alexander, who served since 1987 as the Planning Board secretary and an Alternate member of the Board. Mrs. Alexander resigned her position at the end of 1993 to pursue a full-time career in teaching, and the Board wishes her the very best in this and all her endeavors. Mrs. Alexander has set a very high standard of record-keeping for the Planning Board, and has kept the Board organized and well run. She worked many hours and bent over backward to help anyone and everyone with anything having to do with planning. Thank you, Patty!

The Peterborough Planning Board:

Jeffrey R. Crocker, Chairman

Richard A. Ozenich, Vice Chairman

Elizabeth Thomas, Ex Officio

John L. Patterson, M.D.

Edgar D. Morrow

Lloyd G. Walker, Jr.

George Sterling

Heather D. Peterson, Alternate

Peter R. Pelletier, Alternate

CONTOOCOOK RIVER ADVISORY RIVERS MANAGEMENT & PROTECTION PROGRAM

In 1991, the Rivers Management and Protection Act was passed by our State legislature. This law established a two-tier approach with (1) the State deciding which rivers to protect and how to manage the instream use of the rivers, and (2) the local towns deciding how to manage and protect the shorelines and adjacent lands. *The Contoocook and North Branch Rivers were chosen for protection.*

A local advisory committee has been set up with representatives nominated by the selectmen or city council members of each of the 13 communities bordering the river. Your town's representatives are:

James R. Lawn Phone: 924-6240
Ken King Phone: 924-7275

If you own property along these rivers or like to use these rivers, we would like to know your opinion, positive or negative, about the present and future use of the river and abutting land. Please let us hear your concerns.

1979	\$24.00	70	\$ 72,480.00	4,000
1978	\$24.00	70	\$ 72,480.00	4,000
1977	\$24.70	60	\$ 147,420.00	4,800
1976	\$25.00	85	\$ 212,500.00	4,800
1975	\$25.00	100	\$ 250,000.00	4,800

Tax Rate % and Net Assessed Value in \$ are the New Hampshire Department of Revenue Administration.

Population figures from the New Hampshire Office of State Plan.

* Not available at present time.

NOTES

RECENT DATA

Year	Tax Rate	% Eval.	Net Assessed Valuation	Population
1993	\$21.29	117	\$399,058,850	5,239
1992	\$20.72	117	\$400,382,100	5,239
1991	\$18.98	111	\$398,855,930	5,239
1990	\$18.28	102	\$397,623,080	5,241
1989	\$16.66	100	\$393,332,940	5,112
1988	\$60.63	24	\$ 95,484,600	5,000
1987	\$56.86	26	\$ 91,654,580	4,976
1986	\$48.85	33	\$ 88,712,910	4,959
1985	\$40.07	40	\$ 85,006,665	4,976
1984	\$41.11	45	\$ 82,878,349	4,986
1983	\$35.24	47	\$ 80,940,839	4,876
1982	\$34.40	50	\$ 80,757,940	5,013
1981	\$37.00	53	\$ 80,065,054	5,063
1980	\$30.70	56	\$ 78,743,670	4,895
1979	\$29.20	59	\$ 76,681,995	4,497
1978	\$24.30	70	\$ 73,430,966	4,508
1977	\$22.70	80	\$ 67,669,282	4,340
1976	\$23.60	85	\$ 64,183,330	4,160
1975	\$20.40	100	\$ 62,557,160	4,083

Tax Rate % and Net Assessed Valuation from the New Hampshire Department of Revenue Administration.

Population figures from the New Hampshire Office of State Planning.

* Not available at press time.

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TOWN BOARD MEETINGS

	SUN	MON	TUES	WED	THURS	FRI	SAT
1		Long Range Planning @ Library Zoning Board of Adjustment	Selectmen	Recreation Committee			
2		Planning Board	Selectmen Conservation Commission @ Library				
3		Planning Board	Selectmen	Budget Committee			
4			Selectmen				
5			Selectmen				

* All Meetings at 7:30 p.m. at the Town House, unless otherwise noted